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VOLUME I

SUMMARY REPORT AND FINANCIAL STATEMENTS



RECEIVER GENERAL FOR CANADA
Hon. J. P. Goyer, M. P., P. C.

public accounts of canada

1976

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SUMMARY REPORT AND
FINANCIAL STATEMENTS



RECEIVER GENERAL FOR CANADA
Hon. J. P. Goyer, M. P., P. C.

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Available by mail from

Printing and Publishing
Supply and Services Canada
Ottawa, Canada K1A 0S9

or through your bookseller.

Catalogue No. P51-/1976-1 Price: Canada: $3.25
Other countries: $3.90

Price subject to change without notice.

To His Excellency

The Right Honourable Jules Léger, C.C., C.M.M., C.D.,
Governor General and Commander-in-Chief of Canada.

MAY IT PLEASE YOUR EXCELLENCY:

The undersigned has the honour to present to Your Excellency the Public Accounts of Canada for the fiscal year ended March 31, 1976.

All of which is respectfully submitted.

Donald S. Macdonald,
Minister of Finance.

OTTAWA, SEPTEMBER 15, 1976.

To The Honourable Donald S. Macdonald
Minister of Finance.

In accordance with the provisions of Section 55 (1) of the Financial Administration Act, Revised Statutes of Canada, 1970, c. F. 10, I have the honour to transmit herewith the Public Accounts of Canada for the fiscal year ended March 31, 1976, to be laid by you before the House of Commons.

Respectfully submitted,

J. P. GOYER,
Receiver General for Canada.

OTTAWA, SEPTEMBER 15, 1976.

To The Honourable J. P. Goyer,
Receiver General for Canada.

Sir:

I have the honour to submit the Public Accounts of the Government of Canada for the fiscal year ended March 31, 1976.

Under Section 55 (1) of the Financial Administration Act, Revised Statutes of Canada, 1970, c. F. 10, the Public Accounts for each fiscal year shall be prepared by the Receiver General and shall be laid before the House of Commons by the Minister of Finance on or before the thirty-first day of December next following the end of that year, or if Parliament is not then sitting, within any of the first fifteen days next thereafter that Parliament is sitting.

This annual report is presented in three volumes:

Volume I—A survey of the transactions for the fiscal year, together with statements certified by the Auditor General, of the revenue and expenditure for the fiscal year ended March 31, 1976, and of the assets and liabilities of Canada as at March 31, 1976, together with a statement of the contingent liabilities, departmental summaries of appropriations and expenditures, those statements required by the Financial Administration Act to be published in the Public Accounts, and various other supporting schedules, explanatory notes, statements and appendices.

Volume II—Details of expenditures and revenues by departments.

Volume III—The financial statements of all drown corporations and the Auditors' reports thereon.

Respectfully submitted,

J. L. FRY,
Deputy Receiver General for Canada.

OTTAWA, SEPTEMBER 15, 1976.

VOLUME 1

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SECTION 1

1975-76
PUBLIC ACCOUNTS

The Scope and Methods of the Public Accounts

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THE SCOPE AND METHODS OF THE PUBLIC ACCOUNTS

The Nature and Format of the Public Accounts

The Nature of the Public Accounts

The Public Accounts of Canada is the annual financial report of the Government of Canada prepared by the Receiver General for Canada as required by Section 55 of the Financial Administration Act. The report covers the financial transactions of the Government during the fiscal year under review even although the Parliamentary authority to undertake these transactions was, in many cases, provided by legislation approved in earlier years. In addition, it includes the accounts of those Crown corporations and other bodies which are maintained separately from the accounts of Canada. The financial year of a number of these corporations is the calendar year rather than the fiscal year of the Government that ends on March 31.

The Format of the Public Accounts

The Public Accounts is produced in three volumes. Volume I contains:

—A brief outline of the principal features of the Government's financial statements and accounting system;

—Statements of the appropriations, expenditures, revenues, assets and liabilities of Canada certified by the Auditor General;

—A summary of the highlights of the Government's financial operations during the fiscal year then ended, including revenue and expenditure on a National Accounts basis;

—A review of budgetary revenue, expenditure and the surplus or deficit for the fiscal year, with comments on the significant aspects of the more important items;

—An analysis of non-budgetary transactions;

—A summary of the financing operations of the Government and their effect on the unmatured debt and the cash position of the Government;

—A statement of the contingent liabilities of Canada.

It also includes:

—The statements required by the Financial Administration Act to be published in the Public Accounts;

—A number of supporting schedules and statements.

Volume II reviews the financial operations of departments in finer detail. For each department, this volume presents:

—Appropriations, expenditures and unexpended balances;

—The total cost of each program;

—An analysis of expenditures by programs;

—An analysis of expenditures by standard objects;

—An analysis of expenditures by activities within a program;

—A statement of the grants, contributions and other transfer payments made;

—A statement of revenues collected;

—A summary of all receipts and outlays and any special accounts maintained.

Volume II also provides a range of additional information, by departments, on items such as:

—Accounts receivable;

—Payments for professional and special services;

—The construction and the acquisition of machinery, equipment, land, buildings, and works.

Volume III includes the financial statements of crown corporations which keep their own accounts, together with the reports of their auditors.

The Government's Accounting System

The practices described in what follows have developed over a number of years and reflect the provisions of the British North America Act and other legislation. They have, however, been under review by an interdepartmental committee preparing a "Study of the Accounts of Canada" and consisting of representatives of the Treasury Board, the Department of Finance and the Receiver General for Canada. The recommendations of this study have been approved by the Standing Committee on Public Accounts. The implementation of these recommendations will alter the practices now in use.

To assist the reader in interpreting the Government's financial statements, a brief outline of the main features of its accounting methods is given in the paragraphs which follow. This outline includes:

—The basic concepts of the Government's accounting system;

—The definition of the Government of Canada as an accounting entity;

—The identification of its financial transactions;

—The allocation of transactions to fiscal years;

—The measurement of transactions;

—The classification of transactions.

Basic Concepts

The two basic concepts of the Government's accounting system in the British North America Act are that all duties and revenues, other than those reserved to the Provinces, "shall form One Consolidated Revenue Fund" and that the balance of the Fund, after certain prior charges, "shall be appropriated by the Parliament of Canada." A third concept contained in the Financial Administration Act further provides that "All estimates of expenditures submitted to Parliament shall be for the services coming in course of payment during the fiscal year" but modifies this requirement by permitting debts incurred during a fiscal year to be paid within the thirty days following the end of that year; any debts so paid may be charged in the accounts of the fiscal year just ended. After the period of thirty days allowed for the payment of debts, no further disbursements can be made from

the unexpended balance of any annual appropriation. As a result, there are then no valid annual appropriations under which debts incurred during a fiscal year but still unpaid can be discharged. All disbursements to discharge debts incurred during a fiscal year should therefore be reflected in the accounts of that year. The effects of these constitutional and legal provisions are examined further in the following sections.

The Government of Canada as an Accounting Entity

All the financial transactions of the Government of Canada are reflected in the Public Accounts, irrespective of whether they are undertaken by or on behalf of a department, agency or other body such as a board, commission, council, Crown corporation or fund. There are, however, a number of Crown corporations and other bodies which operate their own banking facilities and keep their own accounts. The financial transactions of these organizations are reflected in the transactions of the Government of Canada only to the extent that they receive money from or pay it to the Government.

As an accounting entity, the Government of Canada is therefore defined as the aggregate of all departments, agencies, boards, commissions, councils, Crown corporations, funds and other bodies, with two exceptions. These exceptions are the "Agency" and "Proprietary" Crown corporations, listed respectively in Schedules C and D of the Financial Administration Act and those Crown corporations that are not subject to the Financial Administration Act. The Crown corporations not subject to the Financial Administration Act include the Bank of Canada, the Canada Council, the Canadian Wheat Board, the Federal Business Development Bank, the International Development Research Centre and the National Arts Centre Corporation.

The Government of Canada as an accounting entity is therefore the total of all its departments and other bodies that pay their receipts into and have their outlays financed from the Consolidated Revenue Fund of Canada with one important exception.

Although "Agency" and "Proprietary" Crown corporations are normally permitted to make their own banking arrangements, six "Schedule C" corporations—the Canadian Dairy Commission, the Canadian Film Development Corporation, the Canadian Livestock Feed Board, the National Harbours Board, the Royal Canadian Mint and Uranium Canada Limited—are required to use the Consolidated Revenue Fund for banking purposes. These six "Agency" Crown corporations are treated in the same way as other Schedule C and D corporations and are therefore excluded from the definition of the Government of Canada as an accounting entity.

The distinction drawn between the Government of Canada as an accounting entity and those Crown corporations that are regarded as outside that entity reflects the different nature of the transactions of the Government of Canada and those of the Crown corporations in question. Within the Government of Canada, most financial transactions are undertaken for non-commercial purposes. Within the Crown corporations in question, commercial objectives are significant and are reflected in their accounting systems.

The following description of the Government's accounting system therefore refers only to the departments, agencies and other accounting sub-entities that are included in the Government of Canada as an accounting entity.

The Identification of Financial Transactions

Section 106 of the British North America Act provides that all cash receipts are to be paid into the Consolidated Revenue Fund and that all cash payments are to be made from the Fund. The same requirement, together with the provisions in the Financial Administration Act that bring the bank accounts of the Government within the Consolidated Revenue Fund, ensures that the record of cash transactions into and out of the Consolidated Revenue Fund is complete.

The identification of financial transactions therefore begins with the identification of all cash transactions that lead to changes in the balance of the Consolidated Revenue Fund. Cash transactions within the Consolidated Revenue Fund when money is moved between bank accounts are therefore excluded from the Public Accounts. Such movements of money between accounts occur to transfer funds to where they are needed or to honour agreements with the chartered banks about the distribution of deposits of public money.

Apart from cash transactions, a number of internal transactions are identified. These transactions do not lead to any change in the balance of the Consolidated Revenue Fund but are included in the Public Accounts because of legislation or regulations.

The major internal transactions are:

—Interest, Government contributions and deferred charges credited to annuity, insurance and pension accounts;

—Amortization of deferred charges for loan flotation costs;

—Amortization of deferred revenue for premiums on loans;

—Advances to the Unemployment Insurance Account;

—Departmental working capital advances;

—Loans to revolving fund accounts;

—Undisbursed balances of appropriations to Special Accounts carried forward to future years;

—Internal charges and credits to votes from other appropriations, the Unemployment Insurance Account, the Canada Pension Plan Account, special and deposit and trust accounts;

—Internal transfers of interest, profits and surpluses between funds and accounts;

—Losses written off and conditional benefits under the Veterans Land Act.

These internal entries defer revenue and expenditure, transfer authorities to disburse money between accounts or to subsequent fiscal years, and adjust the value of assets when losses have occurred.

In addition to the cash and internal transactions that have been described, deferred revenue for income due but not received and two other types of transactions are identified in the Public Accounts of Canada. The initial transactions leading to issues of non-interest-bearing notes payable to the International Monetary Fund and other international organizations together with allocations of Special Drawing Rights received from the International Monetary Fund do

not lead to changes in the Consolidated Revenue Fund but influence other assets and liabilities.

Non-interest-bearing notes payable to international organizations are issued as a part of Canada's subscriptions to the capital of such organizations. Such subscriptions are recorded as assets while the non-interest-bearing notes are recorded as liabilities until they are cashed. The initial issue of such notes therefore leads to no receipts of cash but there are subsequent cash payments to international organizations when they present the notes for payment.

Special Drawing Rights are allocated to Canada by the International Monetary Fund. At the time of any such allocation, no payment is made by Canada even although Special Drawing Rights are assets that can be used to make payments to other countries. To identify the transaction, Special Drawing Rights are recorded as additional advances to the Exchange Fund and the equivalent liability for their re-payment to the International Monetary Fund is recorded.

After the initial issues of non-interest-bearing notes or allocations of Special Drawing Rights, subsequent transactions lead to changes in the balance of the Consolidated Revenue Fund and are therefore identified in the same way as any other transactions that change the balance of the Fund.

The Allocation of Transactions to Fiscal Years

The allocation of transactions to accounting periods is usually determined on either a "cash" or an "accrual" basis. When the "cash" basis is used, revenues are taken into the accounts in the period during which they are collected and expenditures are accounted for when cash disbursements are made. When the "accrual" basis is used, revenues are accounted for when earned or due, even if they are not then collected, while expenditures are accounted for when liabilities to pay are incurred irrespective of whether or not payment is made in the same accounting period.

In the Public Accounts, revenues are reported on a cash basis so that accrued tax revenues and other revenues receivable or accrued (including interest accrued) are not normally reported as assets on the Government's statement of assets and liabilities. Both tax and non-tax revenues that have accrued but not been received are clearly not in the Consolidated Revenue Fund; they therefore cannot be used to finance disbursements from appropriations authorized by Parliament. Canada therefore measures its revenues when they are received.

In the case of expenditure, the Financial Administration Act provides that all estimates of expenditure shall be for the services coming in course of payment during the fiscal year but permits payments to discharge debts to be made from annual appropriations for thirty days after the end of the year and reported in the accounts for that year. Thereafter, all annual appropriations lapse. As a result, liabilities under contracts and other accounts payable at March 31, for which cheques are issued during April, are charged as expenditures in the year ended March 31 and appear as current liabilities on the statement of assets and liabilities. Any expenditures not so included are those for which annual appropriations have lapsed. This procedure brings into each year's transactions by far the greater part of the Government's expenditures that, on an accrual basis, would be included as accrued expenditures and carried to the statement of assets and liabilities as accounts payable.

Specific provisions are made to accrue interest on the public debt, and salaries and wages. Charges to budgetary expenditure for interest on unmatured debt, including Treasury Bills, are made each month as the interest accrues rather than annually or semi-annually as the interest becomes payable. Accrued salaries and wages are charged to budgetary expenditures at the end of the fiscal year.

The effect of these procedures is to include in budgetary expenditures for each fiscal year accrued interest on unmatured debt, accrued salaries and wages and a measure of other accrued expenditures based on debts incurred during a fiscal year and paid during the first thirty days after its end. The difference between budgetary expenditure as reported in the Public Accounts and budgetary expenditure on a full accrual basis is therefore the value of debts incurred during a fiscal year and not paid during the following thirty days. As already indicated, no valid annual appropriations then exist to discharge such unpaid debts.

On the other hand, revenue is reported on a cash basis.

These practices are conservative in that budgetary expenditure is included in the accounts for the year as liabilities while accrued revenues are not treated as assets or taken into revenue until collected.

In the case of non-budgetary transactions, receipts from the sale of assets and the incurring of liabilities together with payments for the acquisition of assets and the retirement of liabilities are recorded when they occur. There are, however, a range of non-budgetary transactions that do not lead to any receipts or payments of cash. These non-budgetary transactions have already been described in the section dealing with the "Identification of Financial Transactions".

The Measurement of Transactions

All transactions are measured in terms of Canadian dollars, as required by the Financial Administration Act.

Where a transaction leads to movements of money into or out of the Consolidated Revenue Fund, its value is taken to be that of the cash receipt or disbursement in question. The only significant exception to this practice is in the measurement of receipts from issues of marketable bonds and Treasury Bills. Treasury Bills are issued at a discount; marketable bonds may be issued at par, a discount or a premium. However, issues of marketable bonds and Treasury Bills are recorded at face value. Any discount from face value is recorded in the Unamortized Loan Flotation Costs Account; any premium is credited to deferred revenue. Bonds discounts and premiums are amortized over the period from the date of issue to the earliest call date, if one is specified, or from the date of issue to the date of maturity of the loan. In the case of Treasury Bills, that part of the discount that is applicable to the year of issue is charged to interest on the Public Debt.

Expenditures accrued at the end of a fiscal year do not lead to payments of money out of the Consolidated Revenue Fund during that fiscal year. Accrued expenditures are therefore measured at the amounts that will be payable from the Fund when the related liabilities are liquidated.

Transactions that do not lead to payments into or out of the Consolidated Revenue Fund are measured in a number of ways. For the purposes of measurement, such transactions can be considered in three groups.

The first group consists of transactions arising from the deferring of expenditure or revenue. This group includes charges for actuarial deficiencies in superannuation accounts, deferred charges for loan flotation costs and deferred revenue for loan premiums and interest earned but not received.

In the case of the superannuation accounts for the Canadian Forces, Public Service and Royal Canadian Mounted Police, any actuarial deficiencies are valued every fifth year and the superannuation account in question is then credited with the total amount of the deficiency. At the same time the total amount is also debited to the account for deferred charges for superannuation accounts. The deferred charge is amortized by annual charges to budgetary expenditures or revolving funds over a period of five years, starting in the year in which it is first set up. Similar adjustments are also made when there are salary increases.

The transactions to amortize deferred loan flotation costs are calculations of the amounts required to amortize such costs either over the life of a loan or over the time from its date of issue to its earliest call date.

Deferred revenue for loan premiums is first measured at the amounts received; these amounts are then credited to interest on the public debt over the life of the loans in question. Deferred revenue for interest earned but not received is measured at the amount of the interest in question.

The measurement of transactions arising from the deferring of expenditure is therefore based on their original recorded values and the convention adopted to record such transactions in the accounts over a period of time. In the case of deferred revenue for interest, the convention is designed to ensure that certain debts due but not paid are still recorded as owing.

The second group consists of transactions that arise from transfers between accounts or to subsequent fiscal years.

They are measured as follows:

—Loans to the Unemployment Insurance Account, departmental working capital advance accounts and revolving fund accounts represent amounts drawn against authorities to disburse money made available to these accounts;

—Additions to the undisbursed balances of appropriations to Special Accounts are the amounts of authorities to disburse money that have not yet been exercised and that are carried forward to future years;

—Credits to votes where the amounts in question are paid from one department or agency to another are measured at the amount that the paying department or agency has agreed to transfer to the recipient;

—Internal transfers of interest are measured in the normal way on the basis of the principal outstanding and the agreed rate of interest;

—Revolving fund surpluses are the excess of revenues over expenses.

The last group of transactions consists of losses written-off. These transactions are measured at the determined amount of the loss; they are, in effect, adjustments of the value of assets.

Classification of Transactions

For the reader's convenience, this section has been subdivided as follows:

—Classification of items as budgetary and non-budgetary;

—Budgetary revenue;

—Budgetary expenditure;

—Liabilities;

—Assets;

—Net debt.

The Classification of Transactions as Budgetary and Non-Budgetary

The financial transactions of the Government of Canada are classified into two basic groups, budgetary and non-budgetary.

In general terms, "budgetary" transactions occur when current revenues are raised or current expenditures are made; "non-budgetary" transactions lead to the acquisition or disposal of a financial asset or to the creation or discharge of a financial liability. These classifications are, however, subject to a number of exceptions and may also be altered at the discretion of the Minister of Finance or by legislation.

The Minister of Finance is given a discretionary power in Section 55(2)(c) of the Financial Administration Act to determine "such of the assets and direct and contingent liabilities of Canada as, in the opinion of the Minister, are required to give a true and fair view of the financial position of Canada as at the termination of the fiscal year". He therefore has the power to change the classification of any transactions from budgetary to non-budgetary, or vice versa.

Most changes in the classification of transactions as budgetary or non-budgetary are, however, made by legislation establishing a new fund or account. Any fund or advance account within the Consolidated Revenue Fund is classified as non-budgetary so that, whenever a new fund or advance account is created, transactions that would otherwise be treated as budgetary are classified as non-budgetary. These changes in classification apply to both revenue and expenditure.

For example, if a new advance account or revolving fund is allocated certain fees, the classification of these fees will change from budgetary revenue to non-budgetary receipts. Similarly, when an advance account or revolving fund is created, any capital expenditures it makes are re-classified from budgetary expenditures to non-budgetary payments.

The effect of these practices is that budgetary revenue is revenue that is not allocated to a specific purpose while budgetary expenditure consists of expenditure that is financed from budgetary revenue, and such other sources as may be used to finance any shortfall of budgetary revenue. Since revenue that was freely disposable can be allocated to a special purpose, and vice versa, the classification of transactions as budgetary or non-budgetary may not be the same from one fiscal year to another. Budgetary transactions can be reclassified as non-budgetary, and conversely, whenever a new advance or fund account is created or discontinued.

For the purpose of accounting and reporting, the Public Accounts uses the definition of budgetary and non-budgetary transactions in force at the end of the fiscal year to which the

report refers and presents comparative figures for the previous fiscal year based on the same definition. This procedure has been adopted to provide as accurate comparisons as possible between the current and previous fiscal years in any given edition of the Public Accounts.

Budgetary Revenue

Budgetary revenue consists of all revenue that has not been allocated to a special purpose. It includes all tax revenues from income tax, the oil export charge or tax, excise taxes and duties, customs import duties and estate tax subject to the exceptions noted in the following paragraph. In addition, budgetary revenue includes the returns received on investments, postal revenue net of both disbursements and revenues credited to the votes of the Post Office, and certain other non-tax revenues. The main items included in other non-tax revenues are receipts from fees, sales, privileges, licences, permits and bullion and coinage transactions and refunds of previous years' expenditures. Budgetary revenue also includes other internal transactions that do not lead to changes in the balance of the Consolidated Revenue Fund as disclosed under the Identification of Financial Transactions.

Budgetary revenue is stated net of refunds paid and excludes:

1. taxes collected by the Government of Canada but paid to participating provinces in accordance with Federal-Provincial Agreements;
2. receipts from the Air Transportation Tax credited to both the Airports Revolving Fund and budgetary expenditures of the Ministry of Transport;
3. contributions to the Canada Pension Plan and Unemployment Insurance;
4. receipts and revenues credited to votes;
5. receipts and revenues credited to Special Accounts;
6. receipts and revenues credited to revolving funds.

Budgetary Expenditure

Budgetary expenditure consists of expenditure that is financed from budgetary revenue and such other sources as may be used to finance any shortfall of budgetary revenue. It includes all sums paid during the year, payments made within the thirty days following the end of the fiscal year, and certain other sums accrued on account of debts incurred during a fiscal year for operating expenditures, capital expenditures, grants and contributions. Budgetary expenditure also includes certain internal transactions that do not lead to changes in the balance of the Consolidated Revenue Fund. These transactions include:

1. all charges for interest and Government contributions that are credited to superannuation accounts and other annuity, insurance and pension accounts;
2. the Government's contribution to the Unemployment Insurance Account that permits the recovery of advances made in prior years to this account, all charges for interest credited thereto and the Government contribution as an employer;
3. the Government's contribution as an employer to the Canada Pension Plan Account and all charges for interest credited thereto and to Government annuity account;
4. undisbursed balances of appropriations to Special Accounts and certain other accounts;
5. write-off of losses and conditional benefits credited to the Veteran Land Act Reserve Account;
6. charges to amortize actuarial adjustments and loan flotation costs including treasury bill and bond discounts recorded as deferred charges and charges for treasury bill discount which are credited to unmatured debt during the course of the fiscal year;
7. credits to votes from other appropriations, revolving funds, the Unemployment Insurance Account, the Canada Pension Plan Account, special, and deposit and trust accounts.

Budgetary expenditure does not include pensions paid under the Canada Pension Plan, Unemployment Insurance payments other than benefits to fishermen, any payments financed from receipts credited directly to Special Accounts or expenditures charged to working capital advance accounts and revolving funds.

Liabilities

The liabilities of the Government of Canada consist of:

1. financial obligations to be paid in future to organizations and individuals outside the Government, including its employees, as a result of events and transactions prior to the accounting date; and
2. credit balances for deferred revenue and undisbursed balances of appropriations to Special Accounts.

The first group, financial obligations to organizations and individuals outside the Government, includes accrued interest, accrued salaries and wages, accounts payable and the liabilities of superannuation accounts. Accounts payable are those liabilities under contracts and other accounts payable that are outstanding at March 31 but that are paid within thirty days thereafter in accordance with provisions of the Financial Administration Act. The liabilities of superannuation accounts are periodically re-valued on an actuarial basis except that the calculations of the obligation arising under the indexation scheme are not included in the re-valuation.

The second group, credit balances for deferred revenue and the undisbursed balances of appropriations to Special Accounts, does not represent obligations to other organizations and individuals. These credit balances are recorded because the accounts in question are classified as non-budgetary.

The liabilities exclude certain amounts payable for goods and services received in the fiscal year but which were not paid within 30 days thereof, and amounts accruing for such items as benefits payable upon termination of employment.

The classes of liabilities shown in the statement of liabilities include:

1. current liabilities, including matured debt outstanding, outstanding cheques and warrants, interest due and outstanding, interest accrued, accrued salaries and wages, accounts payable, non-interest-bearing notes payable to international organizations and other obligations payable on demand;

2. obligations payable to the International Monetary Fund;
3. sundry funds deposited with the Receiver General for Canada or held in trust for various purposes;
4. social security funds;
5. amounts to the credit of other annuity, insurance and pension accounts;
6. undisbursed balances of appropriations to special accounts, which, in accordance with the legislation under which they are authorized, are available for expenditure in periods subsequent to the fiscal year in which they are granted;
7. provision for compound and bonus interest on Canada savings bonds;
8. amounts due to the Government but in respect of which payment has been deferred; these are contra accounts to corresponding items under "Loans to, and investments in, Crown Corporations", "Loans to national governments" and "Other loans and investments";
9. suspense accounts consisting of balances where some uncertainty as to disposition exists; and
10. unmatured debt, consisting of bonds and treasury bills.

Assets

The recorded assets of the Government consist of:

1. the realizable or income earning financial claims that it has acquired on other organizations and individuals as a result of events and transactions prior to the accounting date;
2. other financial claims on third parties that yield no income and may not be realizable but for which no authority to write them off has been obtained from Parliament;
3. the debit balances in the Unemployment Insurance Account and in the accounts for deferred charges, working capital advances and revolving funds.

In recording assets, the policy is to exclude two categories of assets.

The first category consists of accruals of revenue, including taxes and revenues receivable. The exclusion of this category follows from the practice of reporting revenue when it is received.

The second category consists of inventories of materials, supplies and equipment together with public works and buildings, national monuments, military assets (such as aircraft, naval vessels, guns and tanks) and other fixed assets which are collectively recorded at a nominal value of $1. Inventories and other physical assets were originally excluded on the basis of the principle that they were neither revenue producing nor realizable assets that could be offset against gross liabilities in determining net debt.

Once, however, this principle was applied, the statement of assets became a statement of the Government's holding of financial claims, other than the receivables excluded because revenues and other receipts are reported on a cash basis. The present policy is therefore to report assets on this basis, together with the debit balances of certain accounts that will next be examined.

Debit balances in the Unemployment Insurance Account and in the accounts for deferred charges, working capital advances and revolving funds are, with one possible exception, not claims on individuals and organizations outside the Government.

Any debit balance in the Unemployment Insurance Account at the end of a fiscal year is recoverable from higher premiums in subsequent years and, where unemployment exceeds a stated percentage, a contribution made by the Government and paid at the start of the next fiscal year. The sums recoverable from future increases in premiums could be regarded as claims on contributors to Unemployment Insurance.

The debit balances for deferred charges appear because of the policy of deferring certain charges. The debit balances in working capital advance and revolving fund accounts occur because of the policy of making advances to these accounts instead of financing them by budgetary appropriations; the effect of this policy is that the financing of certain inventories and fixed assets is reflected in assets.

Assets are valued at cost or at written down values, except for fixed assets which are shown at a nominal value of $1. Valuation at written down values is applied only after the necessary authority has been obtained from Parliament.

Special Drawing Rights issued by the International Monetary Fund have been recorded in the accounts in accordance with the Fund's recommendations to participants.

Balances in bank accounts operated in foreign currencies are converted to Canadian currency at the year end on the basis of market rates.

The classes of assets shown in the statement of assets include:

1. current assets, including cash, and securities held for the securities investment account;
2. departmental working capital advances;
3. foreign exchange reserve accounts, including advances to the exchange fund account for the acquisition of gold, securities and foreign exchange and Canada's subscription to the capital of the International Monetary Fund;
4. social security accounts which include the Canada Pension Plan Investment Fund and advances to the Unemployment Insurance Account;
5. investments held for retirement of unmatured debt;
6. loans to, and investments in, crown corporations;
7. other loans and investments, including loans to provincial and municipal governments, advances to the Municipal Development and Loan Board and a number of miscellaneous advances to veterans and others;
8. loans to national governments and international organizations;
9. securities held in trust for various deposit and trust and annuity, insurance and pension accounts, and bonds, shares, certificates and certified cheques held in connection with contractors' security deposits;
10. deferred charges which consist of the unamortized portions of the actuarial deficiencies in the superannuation accounts, representing that portion of the Government's liability in respect of these accounts

that has not been charged to budgetary expenditures, and discounts, commissions, redemption bonuses and conversion premiums on loan flotations, remaining to be charged to expenditure;

11. fixed assets, a category set up to cover fixed assets that are charged to budgetary expenditure at the time of acquisition or construction and which are shown on the statement of assets and liabilities at a nominal value of $1; and
12. inactive loans which are not currently yielding interest, profits or dividends.

The allowance for losses on the realization of assets is not shown as a liability but is deducted from the total of the assets.

Net Debt

The excess of gross liabilities over the net recorded assets is designated as the net debt. Net debt was originally the excess of gross liabilities over "active" assets, that is, assets that were realizable or produced income; it is now, in effect, the overall deficit recorded since Confederation.

Additional explanations are given in the notes to the statements that follow.

Note—

The basis of classification of transactions used for the "Consolidated Statement of Financial Operations of the Government of Canada" which is shown in Section 4 is different from the basis described in this Section.

SECTION 2

1975-76
PUBLIC ACCOUNTS

Financial Statements of the Government of Canada

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Summary of Revenue by Main Classification and Department for the Fiscal Year Ended March 31, 1976

Section (Volume II)	Department	Tax revenue	Return on investments	Postal revenue	Refunds of previous years' expenditures
		$	$	$	$
1	Agriculture		114,213,954		608,378
2	Communications		2,840,921		89,747
3	Consumer and Corporate Affairs				14,369
4	Energy, Mines and Resources	1,062,930,799	16,832,270		1,633,835
5	Environment		2,093,410		777,714
6	External Affairs		1,647,392		877,280
7	Finance	468,113	1,157,129,629		5,235,000
8	Governor General and Lieutenant-Governors				15,831
9	Indian Affairs and Northern Development		6,799,175		1,149,331
10	Industry, Trade and Commerce		61,617,271		4,985,462
11	Justice				70,639
12	Labour				21,796
13	Manpower and Immigration		105,354		3,862,814
14	National Defence		983,339		4,007,527
15	National Health and Welfare				1,524,375
16	National Revenue	25,233,429,859	62,750		230,503
17	Parliament				80,544
18	Post Office			444,025,491	406,916
19	Privy Council				15,235
20	Public Works				
21	Regional Economic Expansion		25,932,948		6,320,310
22	Science and Technology				300,264
23	Secretary of State		40,635		4,029,784
24	Solicitor General		891,004		3,184,622
25	Supply and Services		4,861,387		295,990
26	Transport		151,239,477		1,275,137
27	Treasury Board				30,355
28	Urban Affairs		521,756,082		76,604,911
29	Veterans Affairs		27,754,206		3,386,857
		26,296,828,771	2,096,801,204	444,025,491	121,035,526

Services and service fees	Proceeds from sales	Privileges, licences and permits	Bullion and coinage	Premium, discount and exchange	Miscellaneous	Total	Section (Volume II)
$	$	$	$	$	$	$	
14,747,621	3,691,722	279,961			234,505	133,776,141	1
	710				306	2,931,684	2
3,159,352		7,286,341			1,473,773	11,933,835	3
521,308	89,216	2,251,793			2,586,482	1,086,845,703	4
31,599	690,484	2,564,000			1,226,129	7,383,336	5
504,602	658	523,953			579,038	4,132,923	6
1,126,250			36,694,598	1,792,334	6,937,030	1,209,382,954	7
					14,583	30,414	8
383,454	187,908	19,347,050			339,583	28,206,501	9
139,037					3,228,036	69,969,806	10
1,416	668				511,641	584,364	11
3,381	5,490				73,732	104,399	12
37,593	5,745				8,846,756	12,858,262	13
					130,646	5,121,512	14
19,561,983	2,742,263	12,042			3,386,388	27,227,051	15
5,249,079	731,623	164,313			9,562,852	25,249,430,979	16
2,785		42,878			49,483	175,690	17
					93,791	444,526,198	18
	816				197,149	213,200	19
					8,050,222	8,050,222	20
1,507,003	266,509	2,444,830			2,083,284	38,554,884	21
					7,631	307,895	22
970,765	15,236	1,346,847			282,653	6,685,920	23
290,522	322,764	152,238			342,284	5,183,434	24
11,623	2,161,643				1,282,766	8,613,409	25
	14,057	1,420,421			2,098,488	156,047,580	26
					1,666,680	1,697,035	27
	1,243,119				7,160,017	606,764,129	28
					1,492,897	32,633,960	29
48,249,373	12,170,631	37,836,667	36,694,598	1,792,334	63,938,825	29,159,373,420	

The accompanying notes are an integral part of this statement.

Details of Revenue by Departments can be found in departmental sections of Volume II.

T. K. SHOYAMA,
Deputy Minister of Finance

J. L. FRY,
Deputy Receiver General for Canada.

Auditor General's Certificate

The accounts relating to the revenue set forth in the above Statement have been examined under my direction and subject to the comments in my report to the House of Commons, I certify that, in my opinion, the Statement gives a correct summary for the year ended March 31, 1976 in accordance with the accounting policies referred to in Note 1 to the Financial statements of the Government of Canada.

September 15, 1976

J. J. MACDONELL,
Auditor General of Canada.

THE GOVERNMENT OF CANADA

Statement of Expenditure and Revenue for the Fiscal Year Ended March 31, 1976

	Fiscal year ended March 31 1976	Fiscal year ended March 31, 1975
Expenditure	$	$
Agriculture	651,092,048	665,947,151
Communications	65,406,184	60,604,029
Consumer and Corporate Affairs	61,666,522	49,377,682
Energy, Mines and Resources	1,828,778,161	1,366,503,835
Environment	452,575,696	384,984,343
External Affairs	678,483,922	549,644,602
Finance	6,914,826,227	6,006,431,520
Governor General and Lieutenant-Governors	2,333,391	1,911,136
Indian Affairs and Northern Development	843,071,146	673,692,919
Industry, Trade and Commerce	628,044,010	451,169,584
Justice	82,315,145	61,892,225
Labour	39,745,789	35,261,536
Manpower and Immigration	1,836,251,042	1,685,259,229
National Defence	2,973,680,285	2,511,873,121
National Health and Welfare	8,934,644,453	5,200,727,697
Adjustment for change in Old Age Security legislation (NOTE 4)	796,430,663	3,158,523,429
National Revenue	395,263,781	354,894,628
Parliament	66,967,138	51,232,347
Post Office	912,874,883	737,863,737
Privy Council	32,089,055	52,817,181
Public Works	622,907,752	524,896,570
Regional Economic Expansion	488,831,364	441,776,143
Science and Technology	194,894,951	167,878,626
Secretary of State	1,323,116,111	1,156,266,285
Solicitor General	584,299,819	451,924,759
Supply and Services	97,892,696	90,885,123
Transport	1,202,836,268	1,305,781,145
Treasury Board	142,091,157	113,811,984
Urban Affairs	439,867,516	278,879,990
Veterans Affairs	684,409,366	620,681,826
Total expenditure	33,977,686,541	29,213,394,382
Revenue		
Tax revenue—		
Income tax—		
Personal	12,202,172,142	10,068,290,599
Corporation	5,608,375,812	4,285,216,846
Non-resident	481,348,935	427,423,766
Excise taxes—		
Sales	3,365,175,403	2,900,071,165
Other	437,673,142	413,440,556
Special excise tax—Gasoline	425,084,290	
Oil export tax—charge	1,062,929,509	1,669,369,708
Customs import duties	1,887,211,598	1,808,860,186
Excise duties	815,521,259	747,959,844
Miscellaneous	11,336,681	7,378,292
Adjustment for change in Old Age Security legislation (NOTE 4)	796,430,663	3,158,523,429
	27,093,259,434	*25,486,534,391*
Non-tax revenue—		
Return on investments	2,096,801,204	1,831,462,684
Post Office—Net postal revenue	444,025,491	485,460,974
Refunds of previous years' expenditures	121,035,526	84,066,152
Services and service fees	48,249,373	45,195,805
Proceeds from sales	12,170,631	15,776,963
Privileges, licences and permits	37,836,667	32,166,149
Bullion and coinage	36,694,598	47,551,916
Premium, discount and exchange	1,792,334	3,229,530
Miscellaneous	63,938,825	35,837,390
	2,862,544,649	*2,580,747,563*
Total revenue	29,955,804,083	28,067,281,954
Budgetary deficit	4,021,882,458	1,146,112,428

The accompanying notes are an integral part of this statement.

Details of Revenues and Expenditures by Departments can be found in departmental sections of Volume II.

T. K. SHOYAMA,
Deputy Minister of Finance.

J. L. FRY,
Deputy Receiver General for Canada.

Auditor General's Certificate

The above Statement has been examined in accordance with the provisions of the Financial Administration Act. I have obtained all the information and explanations I have required and, subject to the comments in my report to the House of Commons, I certify that the Statement is in agreement with the accounts maintained by the Receiver General for Canada and that, in my opinion, it exhibits a correct view of the expenditure and revenue of Canada for the year ended March 31, 1976 in accordance with the accounting policies referred to in Note 1 to the Financial Statements of the Government of Canada.

September 15, 1976

J. J. MACDONELL,
Auditor General of Canada.

Summary of Budgetary Appropriations, Expenditures and Unexpended Balances by Departments for the Fiscal Year Ended March 31, 1976

Section (Volume II)	Department	Appropriations	Expenditures	Variances: Unexpended Balances: Lapsed	Variances: Unexpended Balances: Carried forward[1]	Variances: Over-expenditure
		$	$	$	$	$
1	Agriculture	[2]688,979,593	651,092,048	10,219,387	27,668,158	
2	Communications	67,504,153	65,406,184	2,097,969		
3	Consumer and Corporate Affairs	63,830,265	61,666,522	2,163,743		
4	Energy, Mines and Resources	1,933,696,504	1,828,778,161	104,918,343		
5	Environment	468,022,849	452,575,696	15,447,153		
6	External Affairs	716,171,224	678,483,922	37,687,302		
7	Finance	6,915,251,803	6,914,826,227	425,576		
8	Governor General and Lieutenant-Governors	2,398,186	2,333,391	64,795		
9	Indian Affairs and Northern Development	[3]864,265,235	843,071,146	20,331,692	862,397	
10	Industry, Trade and Commerce	676,559,185	628,044,010	48,515,175		
11	Justice	83,308,457	82,315,145	993,312		
12	Labour	40,759,154	39,745,789	1,013,365		
13	Manpower and Immigration	1,860,285,519	1,836,251,042	24,034,477		
14	National Defence	2,986,774,618	2,973,680,285	13,094,333		
15	National Health and Welfare	8,946,905,822	8,934,644,453	12,261,369		
16	National Revenue	410,788,519	395,263,781	15,524,738		
17	Parliament	67,737,887	66,967,138	770,749		
18	Post Office	946,464,573	912,874,883	33,589,690		
19	Privy Council	36,047,855	32,089,055	3,958,800		
20	Public Works	667,255,950	622,907,752	44,348,198		
21	Regional Economic Expansion	512,096,856	488,831,364	23,265,492		
22	Science and Technology	197,361,402	194,894,951	2,466,451		
23	Secretary of State	[4]1,352,730,770	1,323,116,111	29,559,071	55,588	
24	Solicitor General	619,484,117	584,299,819	35,184,298		
25	Supply and Services	106,135,969	97,892,696	8,243,273		
26	Transport	1,336,184,808	1,202,836,268	133,348,540		
27	Treasury Board	280,066,563	142,091,157	137,975,406		
28	Urban Affairs	465,293,337	439,867,516	25,425,821		201,648
29	Veterans Affairs	691,296,923	684,409,366	6,887,557		
		34,003,658,096	33,181,255,878	793,816,075	28,586,143	201,648

[1] Available for expenditure in subsequent fiscal years: Department of Agriculture vote 15, 1971-72 and 1972-73, $27,668,158; Department of Indian Affairs and Northern Development vote 30, 1971-72, $862,397; Department of Secretary of State vote 2b, 1968-69, $55,588.

[2] Includes $31,953,741 carried forward from vote 15, Department of Agriculture 1971-72, 1972-73 appropriations.

[3] Includes $1,313,286 carried forward from vote 30, Department of Indian Affairs and Northern Development 1971-72 appropriations.

[4] Includes $66,037 carried forward from vote 2b, Department of Secretary of State 1968-69 appropriations.

The accompanying notes are an integral part of this statement.

Details of Appropriations and Expenditures by Departments can be found in departmental sections of Volume II.

T. K. SHOYAMA,
Deputy Minister of Finance.

J. L. FRY,
Deputy Receiver General for Canada.

Auditor General's Certificate

The accounts relating to the expenditures as set forth in the above Statement have been examined under my direction and subject to the comments in my report to the House of Commons, I certify that, in my opinion, the Statement gives a correct summary for the year ended March 31, 1976 in accordance with the accounting policies referred to in Note 1 to the Financial statements of the Government of Canada.

September 15, 1976

J. J. MACDONELL,
Auditor General of Canada.

THE GOVERNMENT OF CANADA

Statement of Assets and Liabilities as at March 31, 1976

	March 31, 1976	March 31, 1975	Net increase or decrease (—) during 1975-76
	$	$	$
ASSETS			
1. Current assets—			
(a) Cash, schedule A, section 10, page 16	3,614,799,413	4,234,018,115	−619,218,702
(b) Securities held for the securities investment account at amortized cost, schedule B-1, section 10, page 16	82,570,905	81,280,272	1,290,633
(c) Other current assets, schedule B-2, section 10, page 16	107,411,058	306,125,996	−198,714,938
	3,804,781,376	*4,621,424,383*	*−816,643,007*
2. Departmental working capital advances, schedule C, section 10, page 17	859,915,801	772,579,830	87,335,971
3. Foreign exchange reserve accounts—			
(a) Exchange Fund Account	4,754,279,053	4,793,279,053	−39,000,000
(b) Canada's subscription to capital of the International Monetary Fund	1,341,602,661	1,252,980,128	88,622,533
	6,095,881,714	*6,046,259,181*	*49,622,533*
4. Social security accounts, schedule D, section 10, page 18—			
Canada Pension Plan investment fund	9,423,416,000	7,981,874,000	1,441,542,000
Unemployment Insurance Account—Advances—All or part to be recovered by parliamentary appropriations	2,158,290,693	1,656,747,924	501,542,769
Unemployment Insurance Account	166,948,796	100,101,962	66,846,834
	11,748,655,489	*9,738,723,886*	*2,009,931,603*
5. Investment held for retirement of unmatured debt	4,164,031		4,164,031
6. Advances, loans and investments—Domestic, schedule E, section 10, page 19—			
(a) Loans to, and investments in, crown corporations	18,152,652,514	15,217,510,623	2,935,141,891
Recovery likely to require parliamentary appropriations	236,234,315	237,499,094	−1,264,779
(b) Loans to provincial governments	1,142,641,318	1,005,282,390	137,358,928
(c) Municipal Development and Loan Board advances	213,018,697	223,567,797	−10,549,100
(d) Veterans Land Act fund (less reserve for conditional benefits)	507,744,336	526,500,373	−18,756,037
(e) Miscellaneous	974,276,521	905,369,913	68,906,608
	21,226,567,701	*18,115,730,190*	*3,110,837,511*
7. Advances, loans and investments—External, schedule F, section 10, page 25—			
(a) Loans to national governments	2,375,903,826	2,067,704,544	308,199,282
(b) Subscriptions to capital of, and working capital advances, loans and investments in international organizations	667,659,435	590,148,322	77,511,113
	3,043,563,261	*2,657,852,866*	*385,710,395*
8. Securities held in trust, schedule G, section 10, page 26	74,935,088	133,289,269	−58,354,181
9. Deferred charges—			
(a) Unamortized portions of actuarial deficiencies—			
Canadian forces superannuation account	915,344,000	845,432,000	69,912,000
Public service superannuation account	846,580,000	716,100,000	130,480,000
Royal Canadian Mounted Police superannuation account	68,025,999	46,211,999	21,814,000
(b) Unamortized loan flotation costs, section 6	256,531,807	199,011,844	57,519,963
	2,086,481,806	*1,806,755,843*	*279,725,963*
10. Fixed assets	1	1	
11. Inactive loans, schedule H, section 10, page 26	55,951,118	79,130,380	−23,179,262
Total recorded assets	49,000,897,386	43,971,745,829	5,029,151,557
12. *Less:* Allowance for losses on realization of assets	−546,384,065	−546,384,065	
Net recorded assets	48,454,513,321	43,425,361,764	5,029,151,557
13. Net debt, represented by excess of liabilities over net recorded assets, schedule I, section 10, page 26	23,296,450,232	19,274,567,774	4,021,882,458
	71,750,963,553	62,699,929,538	9,051,034,015

	March 31, 1976	March 31, 1975	Net increase or decrease (−) during 1975–76
	$	$	$
LIABILITIES			
14. Current liabilities, schedule J, section 10, page 27—			
(a) Outstanding cheques	1,595,419,047	1,237,415,332	358,003,715
(b) Accounts payable (that portion paid in April of the next following year)	984,131,309	1,049,213,277	−65,081,968
(c) Non-interest-bearing notes payable to international organizations	175,508,481	198,539,264	−23,030,783
(d) Matured debt outstanding	31,542,002	29,777,939	1,764,063
(e) Interest due and outstanding	1,737,569,870	1,407,278,929	330,290,941
(f) Interest accrued	888,945,263	759,011,026	129,934,237
(g) Other current liabilities	292,941,160	229,039,219	63,901,941
	5,706,057,132	*4,910,274,986*	*795,782,146*
15. Foreign exchange reserve accounts—			
(a) Non-interest-bearing notes payable to the International Monetary Fund	989,000,000	916,000,000	73,000,000
(b) Allocation of Special Drawing Rights in the International Monetary Fund	370,279,053	370,279,053	
	1,359,279,053	*1,286,279,053*	*73,000,000*
16. Deposit and trust accounts, schedule K, section 10, page 29	507,538,677	484,401,000	23,137,677
17. Annuity, insurance and pension accounts, schedule L, section 10, page 33—			
Social security accounts—			
(a) Canada Pension Plan	9,769,822,686	8,262,422,656	1,507,400,030
(b) Superannuation accounts	14,256,744,718	12,586,377,141	1,670,367,577
(c) Other	1,543,744,362	1,479,157,340	64,587,022
	25,570,311,766	*22,327,957,137*	*3,242,354,629*
18. Undisbursed balances of appropriations to special accounts, schedule M, section 10, page 33	93,568,213	139,296,573	−45,728,360
19. Provision for compound and bonus interests on Canada Savings Bonds, schedule N, section 10, page 34	374,067,522	132,627,020	241,440,502
20. Deferred revenue, schedule O, section 10, page 34	423,325,534	317,518,354	105,807,180
21. Suspense accounts, schedule P, section 10, page 35	20,244,864	15,416,204	4,828,660
22. Unmatured debt, schedule Q, section 10, page 36—			
(a) Marketable bonds	15,622,508,842	14,489,510,161	1,132,998,681
(b) Canada Savings Bonds	15,517,377,950	12,915,182,050	2,602,195,900
(c) Special non-marketable bonds	61,684,000	51,467,000	10,217,000
(d) Treasury bills	6,495,000,000	5,630,000,000	865,000,000
	37,696,570,792	*33,086,159,211*	*4,610,411,581*
Total liabilities	71,750,963,553	62,699,929,538	9,051,034,015

The accompanying notes are an integral part of this statement.
Detailed Schedules of the Asset and Liability accounts can be found in Section 10.

T. K. SHOYAMA,
Deputy Minister of Finance.

J. L. FRY,
Deputy Receiver General for Canada.

Auditor General's Certificate

The above Statement has been examined in accordance with the provisions of the Financial Administration Act. I have obtained all the information and explanations I have required and, subject to the comments in my report to the House of Commons, I certify that the Statement is in agreement with the accounts maintained by the Receiver General for Canada and that, in my opinion, it exhibits a correct view of the financial position of Canada as at March 31, 1976 in accordance with the accounting policies referred to in Note 1 to the Financial statements of the Government of Canada.

September 15, 1976

J. J. MACDONELL,
Auditor General of Canada.

Notes to the Financial Statements of the Government of Canada

1. SIGNIFICANT ACCOUNTING POLICIES AND PRACTICES

i. *Basic Concepts*

The two basic concepts of the Government's accounting system in the British North America Act are that all duties and revenues, other than those reserved to the Provinces, "shall form One Consolidated Revenue Fund" and that the balance of the Fund, after certain prior charges, "shall be appropriated by the Parliament of Canada". A third concept contained in the Financial Administration Act further provides that "All estimates of expenditures submitted to Parliament shall be for the services coming in course of payment during the fiscal year" but modifies this requirement by permitting debts incurred during a fiscal year to be paid within the thirty days following the end of that year.

ii. *The Government of Canada as an accounting entity*

The Government of Canada for purposes of these statements is defined as the aggregate of all departments, agencies, boards, commissions, councils, Crown corporations, funds and other bodies, but excluding the "agency" and "proprietary" corporations listed in schedules C and D of the Financial Administration Act, and those Crown corporations that are not subject to the Financial Administration Act.

iii. *The identification of financial transactions*

Section 106 of the British North America Act provides that all cash receipts are to be paid into the Consolidated Revenue Fund and that all cash payments are to be made from the Fund. The identification of financial transactions therefore begins with the identification of all cash transactions that lead to changes in the balance of the Consolidated Revenue Fund. Apart from cash transactions, a number of major internal transactions are also identified. These transactions do not lead to any change in the balance of the Consolidated Revenue Fund but are included in the Public Accounts because of legislation or regulations.

iv. *Reporting of budgetary revenue*

Revenue from parties outside the Consolidated Revenue Fund is recorded when received and is not adjusted for accruals. Revenue is reported gross except where Parliament permits netting of revenue against expenditures.

v. *Reporting of budgetary expenditures*

Expenditure includes all sums paid during the year, and payments made within thirty days following the end of the fiscal year on the account of debts incurred for operating expenditures, capital expenditures, grants and contributions.

Budgetary expenditures also include accruals of interest on the public debt, and accruals of salaries and wages earned but not paid at the fiscal year end.

Expenditures include internal transactions that do not lead to any change in the Consolidated Revenue Fund.

These transactions include interest and government contributions to pension accounts and to the Unemployment Insurance account, amortization of deferred charges, write-off of losses, undisbursed balances of appropriations to special accounts and credits to votes from other appropriations, revolving funds and other non-budgetary accounts.

vi. *Reporting of assets*

The recorded assets of the Government consist of:

- the realizable or income earning financial claims that it has acquired on other organizations and individuals as a result of events and transactions prior to the accounting date;
- other financial claims on third parties that yield no income and may not be realizable but for which no authority to write them off has been obtained from Parliament; and
- the debit balances in the Unemployment Insurance account and in the accounts for deferred charges, working capital advances and revolving funds.

The unamortized portion of actuarial deficiencies on the superannuation accounts and unamortized loan flotation costs are recorded as deferred charges, but no other deferred charges are recorded.

Financial claims on others, are carried at amounts advanced less amounts written off in accordance with parliamentary authority and have not been subject to any revaluation to reflect collectable or recoverable values.

Short-term assets and liabilities denominated in foreign currencies are carried at current exchange rates but those which are of a long-term nature are recorded at historical values as described later in the notes.

Assets not reported on the Statement of Assets and Liabilities include the following:

- Accruals of revenue
- Inventories and fixed assets, the latter being carried at nominal value.

The allowance for losses on realization of assets was previously charged to budgetary expenditure and is not shown as a liability but is deducted from the total of the assets. This allowance was created prior to 1957 by charges to budgetary expenditure, has remained unchanged since that date and does not constitute a reserve related to specific revaluation of assets.

vii. *Reporting of liabilities*

The liabilities of the Government of Canada consist of:

- financial obligations to be paid in future to organizations and individuals outside the Government, including its employees, as a result of events and transactions prior to the accounting date; and
- credit balances for deferred revenue and undisbursed balances of appropriations to Special Accounts.

Notes to the Financial Statements of the Government of Canada—*Continued*

The liabilities exclude certain accounts payable for goods and services received in the fiscal year but which were not paid within 30 days thereof, and amounts accruing for such items as benefits payable upon termination of employment.

The government's obligations for superannuate pensions and annuities are valued on an actuarial basis, except the obligation arising under the indexation scheme. Under this scheme, the excess of the indexed benefits paid over contributions made in respect of any superannuate is charged to statutory appropriations.

2. RECEIPTS AND REVENUE NOT INCLUDED IN REVENUE ACCOUNTS

Revenue does not include amounts credited to other accounts as follows:

i. SOCIAL SECURITY ACCOUNTS

	1976	1975
The Old Age Security Fund—[1]		
Personal Income Tax	$ 507,000,000	$
Corporation Icome Tax	139,800,000	
Sales Tax	149,630,663	
	796,430,663	
The Canada Pension Plan	2,128,968,857	1,757,419,897
The Unemployment Insurance Account	2,088,356,644	1,623,400,000

[1] Old Age Security Fund—First three months 1976 year only. This note applies only to the Summary of Revenue by Main Classification and Department shown on page 2.2. See also NOTE 4.

ii. DEPARTMENTAL ACCOUNTS

	(in millions of dollars)	
	1976	1975
a. Department of National Defence		
Proceeds from sales of surplus property and equipment credited to the account and expenditures made therefrom were as follows:		
National Defence—		
Surplus Crown Assets account	13.3	9.8
Defence expenditures ($7.1 million in 1975-76 and $19.6 million in 1974-75)		
Proceeds from sales of non-surplus property and equipment credited to the account and expenditures made therefrom were as follows:		
National Defence—		
Replacement of Material account	1.0	1.3
Defence expenditures ($1.0 million in 1975-76 and $5.7 million in 1974-75)		
	14.3	11.1
b. Post Office Department Accounts		
Under authority of the Post Office Act, R.S., c. P-14, certain expenditures were made from gross postal revenue as follows:		
Postmaster and staff—		
Revenue offices	20.1	20.0
Semi-staff offices	47.1	42.8
Sub-post offices	9.2	9.1
	76.4	*71.9*
Other costs	8.0	8.0
	84.4	79.9
c. Department of Transport Accounts		
Receipts from the Air Transportation Tax which came into effect on December 1, 1974 have been credited to:		
Transport—		
Working capital advances—		
Airports revolving fund	31.3	3.7
Budgetary expenditures	22.4	3.4
	53.7	7.1
d. Budgetary Expenditure Accounts		
Receipts and revenue credited to budgetary expenditures[1]	782.6	714.3

[1] Includes receipts from the Air Transportation Tax of $22.4 million ($3.4 million in 1974–75) credited to budgetary expenditures.

iii. OTHER SPECIAL ACCOUNTS AND REVOLVING FUNDS

Applicable receipts and revenue were credited directly thereto.

3. REFUND OF PREVIOUS YEAR'S EXPENDITURES—MINISTRY OF STATE FOR URBAN AFFAIRS

The Summary of Revenue by Main Classification and Department includes an amount of $76.5 million in respect of Urban Affairs identified as "refunds of previous years' expenditures". This item is related to the costs reimbursed to Central Mortgage and Housing Corporation under certain provisions of the National Housing Act from January 1, 1975, to March 31, 1975. Reimbursed to the Corporation in the year ended March 31, 1975, these costs were charged to appropriations provided by statutory authority in that year. However, in the year ended March 31, 1976, in order to conform with the technical details of the appropriation acts these same costs were charged to the annual appropriation providing specifically for such reimbursements and a corresponding revenue was recorded under the caption referred to above. The practice which has been followed for a number of years in fact results in an overstatement of revenues of $76.5 million in the current year ($57.0 million in 1974-75). The Ministry's expenditures are also overstated by a similar amount.

4. CHANGES IN OLD AGE SECURITY LEGISLATION

The amendments to the Old Age Security Act which came into effect at the end of June, 1975, abolished the Old Age Security Fund and made benefits paid under the Act budgetary charges. Since then, transfers of personal and corporation income taxes and sales taxes previously made to the Fund have been discontinued. An appropriation later in the year authorized the write-off to budgetary expenditure of advances to the Fund outstanding at the end of June, 1975. The effect of these changes was to make Old Age Security benefits budgetary charges payable out of general revenue and to discontinue the transfers of tax revenue to the Old Age Security Fund with effect from the end of June, 1975.

In the statement of Expenditure and Revenue which appears on page 2.4, both the expenditure and revenue of 1976 have been increased by $796.4 million. The effect of these adjustments is to report Old Age Security transactions as if the change described above had come into effect on April 1, 1975.

Notes to the Financial Statements of the Government of Canada—*Continued*

No change in budgetary deficit results from these adjustments to expenditure and revenue. No other statement in the 1976 Public Accounts carries these adjustments of revenue and expenditure.

For comparative purposes corresponding adjustments of $3,158.5 million have been made to the expenditure and revenue of 1975. These adjustments are for the full year because the Old Age Security Fund operated for the whole of the 1975 fiscal year, whereas the adjustment required in 1976 was only for the three months of that year when the Fund was in operation.

The adjustments referred to above for taxes credited to the Old Age Security Fund, are detailed in the following table:

	1976	1975
	$	$
Personal income tax	507,000,000	1,642,000,000
Corporation income tax	139,800,000	550,500,000
Sales tax	149,630,663	966,023,429
	796,430,663	3,158,523,429

5. SPECIAL EXCISE TAX ON GASOLINE

An amendment to the Excise Tax Act, effective June 25, 1975 provides for a special excise tax on gasoline of 10c per gallon. Under certain conditions the amounts received may be refunded to purchasers. During 1975-76 $56.0 million had been refunded and charged to revenue.

6. RETROACTIVE SALARY AND WAGE PAYMENTS

A number of Collective Bargaining Agreements have been signed either prior to March 31st or by June 28, 1976 that call for retroactive payments and which have been or will be actioned in the 1976-77 fiscal year. The estimate of the retroactive payments to be made according to these contract settlements which pertain to the 1975-76 fiscal year is $48.4 million.

7. TRANSFER OF DUTIES, RESPONSIBILITIES AND LEGISLATIVE CHANGES

Where transfer of duties, responsibilities or legislative changes take place in a fiscal year, the amounts for the previous fiscal year when material are adjusted for comparative purposes.

i. Contribution to Employee Benefits Plans—For 1975-76 the statutory payments for the government's contribution to the Canada and Quebec Pension Plans and the Death Benefit account, previously included in the accounts of Treasury Board, have been added to the programs of each department and agency for whom the Treasury Board acts as employer. The amounts for 1974-75, which were $36.2 million, have been reallocated to departmental accounts for comparative purposes.

ii. During 1975-76, responsibilities for the National Research Council were transferred from the Treasury Board Secretariat to the Ministry of State for Science and Technology.

8. NET DEBT

The increase in net debt in 1975-76 reflects a budgetary deficit of $4,021.9 million, compared to $1,146.1 million for 1974-75.

9. UNAMORTIZED PORTION OF ACTUARIAL DEFICIENCIES

These accounts record the unamortized portions of the actuarial deficiencies in the Canadian Forces superannuation account, the Public Service superannuation account and the Royal Canadian Mounted Police superannuation account which have been set up as deferred charges. Actuarial valuations are made quinquennially, the next of which will be made effective December 31, 1975 for the Canadian Forces superannuation account, December 31, 1977 for the Public Service superannuation account and December 31, 1974 for the Royal Canadian Mounted Police superannuation account. Any actuarial deficiency revealed at that time will be credited to the account and charged to unamortized portions of actuarial deficiencies and amortized to budgetary expenditure in five equal annual instalments commencing in the fiscal year in which the report is laid before Parliament. Also, the cost for benefits payable under the superannuation acts as a result of the authorization of salary increases are to be credited to the superannuation accounts and charged to unamortized portions of actuarial deficiencies and amortized to budgetary expenditure over a period of five years commencing in the year in which the increase is authorized.

10. ASSETS AND LIABILITIES IN FOREIGN CURRENCIES

Assets and liabilities denominated in foreign currencies other than those of a short-term nature are recorded at historical values. The value of these assets and liabilities based on exchange rates in effect at March 31, 1976 ($1 U.S. = $.9844 Canadian) are summarized in the following statement.

	Recorded Value	Valuation at March 31, 1976 exchange rate	Over (Under) valuation
	$	$	$
ASSETS			
Securities held for the securities investment account	9,569,805	8,759,964	809,841
Foreign exchange reserve accounts—			
Exchange Fund Account	4,753,385,540	4,543,289,700	210,095,840
Subscription to capital of the International Monetary Fund	1,341,602,661	1,252,118,972	89,483,689
Advances, loans and investments—Domestic—			
Crown Corporations	78,740,478	73,311,556	5,428,922
Advances, loans and investments—External—			
Subscriptions to capital of, and working capital advances, loans and investments in international organizations	662,055,851	624,903,755	37,152,096
	6,845,354,335	6,502,383,947	342,970,388
LIABILITIES			
Foreign exchange reserve accounts—			
Allocation of Special Drawing Rights to the International Monetary Fund	370,279,053	408,213,551	(37,934,498)
Unmatured debt	175,567,392	159,866,560	15,700,832
	545,846,445	568,080,111	(22,233,666)

Notes to the Financial Statements of the Government of Canada—*Concluded*

Balances in bank accounts operated in foreign currencies are converted to Canadian currency at the year end on the basis of closing market rates.

11. SPECIAL DRAWING RIGHTS

The liability for the allocation of Special Drawing Rights issued by the International Monetary Fund has been recorded in the accounts of Canada in accordance with the Fund's accounting recommendations to participants. Although the liability arises from transactions associated with foreign exchange reserves, it is not taken into account in determining Canada's official international reserves.

12. CANADA PENSION PLAN

The accounts in respect of the Canada Pension Plan which are recorded on the Government's Statement of Assets and Liabilities are summarized in the following statement.

	1976	1975
	$ (millions)	$
ASSETS		
Canada Pension Plan Investment Fund—		
Securities of, or garanteed by—		
Provinces	9,361.7	7,930.4
Government of Canada	61.7	51.5
	9,423.4	7,981.9
LIABILITIES		
Canada Pension Plan account	9,769.8	8,262.4
Unmatured debt—		
Canada Pension Plan Investment Fund	61.7	51.5
	9,831.5	8,313.9
Net liability to the Canada Pension Plan	408.1	332.0

The liability amounts shown above do not purport to reflect any obligation of the Government of Canada to discharge the unfunded actuarial liability of the Plan. Details on the Canada Pension Plan Account can be found in Section 15 of Volume II.

13. UNEMPLOYMENT INSURANCE ACCOUNT

The accounts in respect of the Unemployment Insurance Account which are recorded on the Government's Statement of Assets and Liabilities are summarized in the following statement.

	1976	1975	Increase or decrease (−)
	$ (thousands)	$	$
ASSETS			
Advances	2,158,291	1,656,748	501,543
Unemployment Insurance Account	166,949	100,102	66,847
	2,325,240	1,756,850	568,390
LIABILITIES			
Outstanding warrants	108,261	96,309	11,952

14. RECOVERY LIKELY TO REQUIRE PARLIAMENTARY APPROPRIATIONS

Recovery of the following loans is likely to require parliamentary appropriation in subsequent fiscal years:

	1976	1975
	$ (millions)	$
Unemployment Insurance Account	[1]2,088.3	1,271.7
Canadian Broadcasting Corporation	197.9	197.9
National Capital Commission	38.4	39.6
Northwest Territories	105.1	105.1
Yukon Territory	42.9	42.9

[1] Includes $1,683.3 million charged to budgetary expenditure of 1976-77, on April 21, 1976.

15. MATURITY OF GOVERNMENT DEBT

i. Maturing within the next fiscal year.

That portion of unmatured debt maturing in 1976-77 is in the order of $9,096.9 million including $6,495.0 million of treasury bills, $2,552.3 million of marketable bonds and $49.6 million of Canada Savings Bonds.

ii. Maturing within the next five fiscal years.

The following amounts represent that portion of unmatured debt maturing before the year end on March 31:

	Treasury Bills	Marketable Bonds	Canada Savings Bonds	Total
	$ (in millions of dollars)	$	$	$
1977	6,495.0	2,552.3	49.6	9,096.9
1978		2,582.9	28.4	2,611.3
1979		1,725.0	2,789.8	4,514.8
1980		2,103.3	152.1	2,255.4
1981		1,897.8	1,002.0	2,899.8
	6,495.0	10,861.3	4,021.9	21,378.2

It should be noted however that all Canada Savings Bonds are redeemable on demand regardless of maturity date. The total amount of $15,517.4 million of Canada Savings Bonds shown on the Statement of Assets and Liabilities, including $4,021.9 million maturing within the next five fiscal years, is therefore redeemable at any time.

Details of unmatured debt disclosing the above information may be found in Section 10 of this volume.

16. CONTINGENT LIABILITIES

The contingent liabilities of Canada consist of the following:

	1976	1975
	$ (millions)	$
Railway securities guaranteed as to principal and interest	582.9	596.2
Other outstanding amounts	16,541.3	15,034.5
	17,124.2	15,630.7

Details of these contingent liabilities, together with certain indeterminate guarantees, are listed in Section 10.

Explanations regarding the general nature of the items in the Statement of Assets and Liabilities

ASSETS

1. (*a*) Cash represents balances of current and special deposits at credit of the Receiver General for Canada in banks in Canada, London, New York, Paris, Bonn, Brussels, Rome and Frankfurt and cash in hands of collectors and in transit. Cash in hands of collectors and in transit represents moneys received by public officers on or before March 31 but not deposited to the credit of the Receiver General for Canada until after that date. Indian agencies revenue trust bank accounts record moneys held in trust for Indians in authorized banks in Canada, and temporary deposits in Customs and Excise bank accounts record moneys held as a security for the temporary entry of goods or to otherwise ensure compliance with various departmental regulations.

1. (*b*) This shows the temporary holdings by the Government of Canada at amortized cost of its own securities (including Canada savings bonds at par for resale to subscribers under the government employees instalment purchase plan).

1. (*c*) This category includes moneys received after March 31, but applicable to the current year, Post Office moneys in hands of collectors and in transit at March 31. Accounts receivable, with the exception of those held as charges against departmental working capital advances, are not included in this statement. Summaries of accounts receivable furnished by departments are shown in a section of Volume II.

2. Departmental working capital advances constitute the advances outstanding at the close of the relative fiscal years for working funds of certain government departments.

3. (*a*) This is the valuation of advances to finance the purchase of gold, foreign exchange and securities. The balance of advances at March 31, 1976 also includes the Canadian dollar equivalent of 358,620,000 units of Special Drawing Rights issued to Canada by the International Monetary Fund. This total does not include the earnings of the Exchange Fund Account for the period January 1, 1976 to March 31, 1976 which amounted to $73,011,867.

3. (*b*) This account records Canada's quota in the International Monetary Fund.

In this organization members' quotas are now expressed in Special Drawing Rights and are normally paid in gold (25%) and the remainder (75%) in the member's currency. If the fund does not require a currency, this portion of a member's quota may be paid in the form of non-interest-bearing notes payable on demand, except for a cash working balance of at least one per cent. Whenever this working balance contains more than $1 million in excess of this minimum requirement, the fund remits cash to the member and demand notes are substituted in round lots of $1 million; conversely should the working balance fall below minimum requirements the reverse action takes place. These notes are carried as a liability of the Government of Canada under the heading "foreign exchange reserve accounts".

Until 1972 quotas were expressed in U.S. dollars. When Canada joined the fund in 1946-47 its quota was set at U.S. $300 million. This was raised to U.S. $550 million in October 1959, in May 1966 to U.S. $740 million and in December 1970 to U.S. $1,100 million or 1,100 million SDR's at the then prevailing rate of U.S. $1 = 1 SDR.

4. The Canada Pension Plan Act, 1965 directed that this account be established to record the purchase and the sale of securities of the Government of Canada, of a participating province, or of any agent of Her Majesty in right of that province that is guaranteed as to principal and interest by the province. The amount by which the operating balance of the Canada Pension Plan account in any month exceeds the estimated amount required to meet all payments in the following three-month period is available for the purchase of securities of participating provinces. Securities of Canada shall be purchased with the excess remaining after purchasing securities of each province as required.

Also included are those assets accounts in respect of the Unemployment Insurance Account.

5. This account represents acquisition of marketable bonds for the purpose of redemption and cancellation before maturity.

6. (*a*) Loans to, and investments in, crown corporations represent the government's outstanding advances to crown corporations for working capital, capital expenditure and other purposes, investment in the capital of corporations and advances to corporations for reloaning. The government equity in crown corporations as recorded in the Accounts of Canada as at March 31, 1976, together with the unrecorded government equity in the surpluses (less deficits), reserves, etc., of the crown corporations at their respective years ended coincident with, or immediately prior to, the fiscal year ended March 31 1976, is shown in section 10 of this volume.

6. (*b*) Under this heading are loans to provinces made under relief acts and other legislation.

6. (*c*) This account records loans made to provinces and municipalities under the Municipal Development and Loan Act, under which advances were made to the Municipal Development and Loan Board to provide financial assistance by way of loans to augment or accelerate municipal capital works programs.

Explanations regarding the general nature of the items in the Statement of Assets and Liabilities—*Continued*

6. (*d*) This account records the cost of the acquisition of properties, building materials, livestock, farm equipment and commercial fishing equipment for purposes of the act for sale to qualified veterans of World War 2 and Korea under sale agreements which carry specified conditional benefits if the terms of such agreements are adhered to by the veterans.

6. (*e*) This category is composed of miscellaneous loans and balances receivable.

7. (*a*) Loans to national governments consist mainly of the loan to the Government of the United Kingdom under the authority of the United Kingdom Financial Agreement Act, 1946, loans to foreign countries under the Export Credits Insurance Act for purchase of goods and services in Canada and special loan assistance to developing countries.

7. (*b*) This category records Canada's subscription to the capital of the Asian Development Bank, the Caribbean Development Bank, the Inter-American Development Bank, the International Bank for Reconstruction and Development, the International Development Association, the International Finance Corporation and working capital advances and loans to international organizations.

8. This category records the security holdings of various deposit and trust, and annuity, insurance and pension accounts.

9. (*a*) These accounts record the unamortized portions of the actuarial deficiencies in the Canadian Forces superannuation account, the Public Service superannuation account and the Royal Canadian Mounted Police superannuation account which have been set up as deferred charges. Actuarial valuations are made quinquennially, the next of which will be made effective December 31, 1975 for the Canadian Forces superannuation account, December 31, 1977 for the Public Service superannuation account and December 31, 1974 for the Royal Canadian Mounted Police superannuation account. Any actuarial deficiency revealed at that time will be credited to the account and charged to unamortized portions of actuarial deficiencies and amortized to budgetary expenditure in five equal annual instalments commencing in the fiscal year in which the report is laid before Parliament. Also, the cost for benefits payable under the superannuation acts as a result of the authorization of salary increases are to be credited to the superannuation accounts and charged to unamortized portions of actuarial deficiencies and amortized to budgetary expenditure over a period of five years commencing in the year in which the increase is authorized.

9. (*b*) This account consists of discounts, commissions, redemption and conversion premiums on loan flotations remaining to be charged annually to expenditure. These costs are amortized in the case of general loans, over the period from the date of issue to the earliest call date, if one is specified, otherwise to the maturity date of the loan, and in the case of Canada savings bonds over a period of five years from date of issue.

10. This records at a nominal value of $1 such fixed assets of the government as land, buildings, works, equipment, etc., which, in accordance with long standing practice, are charged to budgetary expenditure at the time of acquisition or construction.

11. This group includes certain loans and advances which are not currently revenue-producing or realizable. From time to time a repayment may be made.

Under the provisions of vote 14b, 1975-76, Department of Finance, the repayment of a loan to Romania in the amount of $23.2 million was forgiven during 1975-76.

12. This allowance is provided for losses on realization of assets.

NET DEBT

13. The net debt of Canada is represented by the excess of liabilities over the net recorded assets, and includes the deficit since Confederation together with certain amounts which have been charged directly through to net debt.

LIABILITIES

14. (*a*) This is the balance of cheques in Canadian dollars issued and unpaid on March 31, with the exception of those outstanding for ten years or more which have been transferred to non-tax revenue.

Cheques in foreign currencies are credited at the time of issue to appropriate "Cash in Receiver General current deposits" accounts.

14. (*b*) This account represents the cheques issued in April which are applicable to the previous fiscal year as authorized by section 30 of the Financial Administration Act.

14. (*c*) This account records non-interest-bearing notes payable to international organizations, excluding those payable to the International Monetary Fund which are included in the liability category "foreign exchange reserve accounts" see note 15 (*a*).

14. (*d*) This item represents the amount of matured bonds and other securities outstanding on March 31 with the exception of those transferred to revenue. In the

Explanations regarding the general nature of the items in the Statement of Assets and Liabilities—*Concluded*

fiscal year 1958-59 a new practice was introduced of transferring to non-tax revenue those matured bonds and other securities which are outstanding for 15 years after the date of call or of maturity, whichever is the earlier, but in no event less than five years after the date of maturity.

14. (*e*) This represents the amount of interest which has become due on the public debt but remains unpaid.

14. (*f*) This represents the amount of accrued interest to March 31 on the public debt but which is not due and payable until some future date.

14. (*g*) This group includes miscellaneous liabilities of the Government of Canada. Generally the creditor is in possession of some form of the government's negotiable paper that is due and payable on demand. The liability for outstanding post office money orders and outstanding unemployment insurance warrants are the main items in this group.

15. (*a*) This account records non-interest-bearing notes payable to the International Monetary Fund.

15. (*b*) This account includes the allocation of Special Drawing Rights issued by the International Monetary Fund.

16. The accounts in this category represent the government's liability for moneys deposited for various purposes. They fall into two broad classes. The first of these, comprising the large majority of the accounts, consists of those cases where the government acts virtually as trustee, administering the funds for the purpose for which they were created. The other class is the deposit accounts which cover mainly those cases where the government has received the moneys as a guarantee that work will be properly performed.

17. (*a*) This category records the government's liability in respect of the Canada Pension Plan. These liabilities do not purport to reflect any obligation of the Government of Canada to discharge the unfunded actuarial liability of the Plan.

17. (*b*) This category records the government's liability in respect to the Public Service superannuation account, the Canadian Forces superannuation account and the Royal Canadian Mounted Police superannuation account.

17. (*c*) This category records the government's liability as an insurer of certain persons and as administrator of certain pension funds and government annuities that are not included in the previous two categories. The government receives premiums or similar assessments and in turn pays out specific benefits.

18. This category records the undisbursed balances of appropriations to special accounts from which disbursements may be made for authorized purposes. They fall into two classes. The first of these, comprising the majority of accounts, consists of those cases where Parliament has appropriated moneys for specific purposes. The other class consists of accounts to which is credited, under parliamentary authority, moneys arising from the sale of materials, supplies, equipment, land, works and buildings, which are available for the purpose of the Department of National Defence.

19. This account records the estimated amount of the prorated provision to March 31 for the special compound and bonus interests features applicable to certain Canada savings bonds.

20. This category records those accounts which reflect amounts due to the government but in respect of which payment has been deferred. These are contra accounts to corresponding items in the assets.

21. The accounts in this category cover items in which there are elements involving uncertainty as to accounting treatment or disposal and others in respect of which accounting treatment is known but which are held for final disposition pending completion of certain conditions.

22. This account shows the unmatured debt of the Government of Canada which includes bonds payable in U.S. dollars. Also included are special non-marketable bonds held in the Canada Pension Plan Investment Account.

SECTION 3

1975-76
PUBLIC ACCOUNTS

Observations by the Auditor General on the Financial Statements of the Government of Canada

CONTENTS

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AUDITOR GENERAL OF CANADA AUDITEUR GÉNÉRAL DU CANADA

Because the following observations, which have been prepared for inclusion in my Report to the House of Commons, deal specifically with the presentation of the Financial Statements of the Government of Canada as included in the Public Accounts, I have asked that they be reproduced here for the convenience of the users of the Public Accounts. In addition to these observations, my Report to the House will contain other comments on the results of the audit of the accounts of the government for the year ended March 31, 1976. Adoption of this practice represents an initial step toward implementing recommendations of the Independent Review Committee (the Wilson Committee) concerning the responsibilities of the Auditor General in relation to the Government's financial statements.

J. J. Macdonell

Auditor General of Canada

Ottawa, September 15, 1976

OBSERVATIONS BY THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF THE GOVERNMENT OF CANADA

Introduction

This section contains my observations on certain practices on which the presentation of the Financial Statements of the Government of Canada for the year ended March 31, 1976 is based. The matters giving rise to these observations have been commented on in my previous Reports to the House of Commons. These matters, while being in accordance with existing legislation and stated accounting policies and consistent with prior years, result in serious problems in the accounting presentation of the financial position and financial operations of the Government of Canada. The fundamental issues giving rise to these problems were the subject of review by the "Study of the Accounts of Canada" initiated by the Treasury Board in May 1973 and carried out jointly with the staffs of the Department of Finance and the Department of Supply and Services. Implementation of the recommendations of that Study will correct the treatment of these matters in future years, except for the specific areas on which further study is to be carried out as recommended by the Public Accounts Committee. My views on the Study and the resulting recommendations together with a summary of the implementation status of these recommendations are contained later in this section.

Loans likely to require parliamentary appropriation for write-off

The following loans, in my opinion, do not represent assets of the Government of Canada. They are in fact a deferral of current and prior years' expenditures treated in this manner either because of the requirements of the underlying legislation or the failure to initiate write-off action.

UNEMPLOYMENT INSURANCE ACCOUNT

Of the $2,158 million advanced to the Unemployment Insurance Account at March 31, 1976, $2,088 million relates to benefits paid to the unemployed before March 31, 1976. However, Section 136 of the Unemployment Insurance Act, *1971, 1970-71-72, c. 48*, provides that the Commission is not to be reimbursed until 1976-77 and 1977-78. This portion will be considered as an expenditure of Canada in these years and although the inclusion of this large amount as an asset is dictated by the wording of the Act, it does not represent an asset of the Government of Canada. Indeed of this amount $1,683 million, representing benefits paid for the year ended December 31 1975, was charged to expenditure for 1976-77 on April 21, 1976.

The balance of $70 million, advanced to the Commission to cover its operating deficit, is recoverable from contributions through future premiums.

CANADIAN BROADCASTING CORPORATION, NATIONAL CAPITAL COMMISSION, NORTHWEST TERRITORIES AND YUKON TERRITORY

The following outstanding loans totalling $384 million are described in Note 14 to the Financial Statements as likely to require parliamentary appropriations in subsequent fiscal years for their recovery:

Canadian Broadcasting Corporation	$198 million
National Capital Commission	38 "
Northwest Territories	105 "
Yukon Territory	43 "
	$384 million

These loans were made prior to March 31, 1975 to finance capital expenditures of these entities. Since that date, such capital expenditures have been financed by budgetary appropriations of Canada. Payments of principal and interest on the outstanding loans have been deferred by Order in Council until 1979 pending the write-off and deletion from the Accounts of Canada of the amounts owing.

LOANS TO SAINT JOHN HARBOUR BRIDGE AUTHORITY

These loans are included in three categories as follows:

National Harbours Board	
Saint John Harbour Bridge Authority	$ 15.0 million
Miscellaneous—The Department of Finance	
Saint John Harbour Bridge Authority	7.1 "
Municipal Development and Loan Board Advances	2.7 "
	$ 24.8 million

Revenues of the Saint John Harbour Bridge Authority have been insufficient to meet principal and interest payments on the National Harbours Board loan and the advances from the Municipal Development and Loan Board. The Miscellaneous Loan from the Department of Finance was made to cover the shortfalls on repayments of principal and interest. In these circumstances none of these loans can be regarded as collectible.

LOANS TO BE FORGIVEN

Loans to provincial governments include $246 million for winter capital projects of which an estimated $96 million relating to associated labour costs to May 31, 1975 is to be forgiven.

Outstanding loans made by the Department of Indian Affairs and Northern Development in respect of Indian housing assistance totalled $8.7 million at March 31, 1976. These loans are non-interest-bearing and are subject to conditional forgiveness.

Loans and advances, the carrying value of which is questionable

The recorded amounts of the following loans and advances, represented as assets of the Government of Canada, are questionable in view of the following circumstances:

OBSERVATIONS BY THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF THE GOVERNMENT OF CANADA—*Continued*

LOANS TO CROWN CORPORATIONS

A number of Crown corporations, including the Canadian National Railways, the National Harbours Board and The St. Lawrence Seaway Authority, have a history of deficits and lack sufficient revenue to repay their outstanding loans except through parliamentary appropriations.

The amounts shown on the Statement of Assets and Liabilities include loans of $1,442 million to the Canadian National Railways and $315 million to the National Harbours Board. As has been pointed out in my Reports to the House of Commons, there is little prospect of these organizations being able to meet their principal and interest obligations. Loans to The St. Lawrence Seaway Authority total $625 million. Interest payments in arrears increased from $72 million at March 31, 1970, to $192 million at March 31, 1976 and it is extremely unlikely that the Authority will be able to repay its capital indebtedness.

LOANS TO DEVELOPING COUNTRIES

Advances, loans and investments—External includes $1,249 million in special loan assistance to developing countries. Most of these loans bear no interest and are usually repayable over 50 years with no payments falling due in the first 10 years. A certain number carry nominal interest rates of ¾ of 1%. Loans for such long periods with such low interest rates have the characteristics of grants.

In addition, this category includes $193 million representing special loan assistance to international development associations. These loans are working capital advances, have no repayment terms and bear no interest. Repayment will fall due only on termination of the association. These loans also have the characteristics of grants.

LOANS TO ATOMIC ENERGY OF CANADA

Included in the loans to Atomic Energy of Canada Limited are the following, exclusive of accrued interest, relating to prototype nuclear power stations:

Gentilly I, Québec	$ 82 million
Douglas Point, Ontario	70 "
	$152 million

Ontario Hydro and Hydro-Québec are committed, under contract, to offer to purchase the prototype nuclear power stations at Douglas Point and Gentilly respectively at prices economically viable to the Utilities when the stations have been demonstrated to be a safe and dependable source of power. The Company is in the process of segregating the research, development and demonstration value attributable to these stations and intends to request a Parliamentary appropriation for such amount. Whether the sale prices will be sufficient to permit the Company to repay the balance of the loans and related accrued interest remains to be determined.

INACTIVE LOANS

Accounts in this category comprise:

Loans to China	
Export Credits Insurance Act	$ 49.4 million
Loans to Greece	6.5 "
	$ 55.9 million

These loans are currently deemed to be not revenue-producing or realizable. In fact, there has been no change in the outstanding balances over the last 20 years.

Allowance for losses on realization of assets

The allowance for losses of $546 million was established many years ago. This allowance is purely arbitrary and does not bear any relation to the matters observed on earlier in this section or to other possible losses. Moreover, departments are not currently required to identify delinquent loans and advances for purposes of assessing the adequacy of the allowance.

Accounting inconsistencies

While the accounting policies described in Note 1 to the Financial Statements describe the practices followed in the areas commented on below, I consider the following practices to be departures from the main accounting policies followed by the Government and to be inconsistent therewith.

UNDISBURSED BALANCES OF APPROPRIATIONS TO SPECIAL ACCOUNTS

The undisbursed balances of appropriations to special accounts totalling $94 million are made up of two basic amounts. The first portion ($85 million) represents the balance of amounts appropriated by Parliament and recorded as expenditures in the current and prior years. Because of special wording in the vote texts of the Appropriation Acts, these sums were not spent but were credited to special accounts to be available for spending in future years. The second portion ($8.6 million) represents revenues from the sale of surplus materials, supplies and equipment of the Department of National Defence which is also available for spending in future years because of the wording of the relevant legislation. These balances do not therefore constitute liabilities of the Government of Canada and the practice of recording them in this manner results in an overstatement of liabilities and net debt.

Amounts recorded as expenditures during 1975-76 and credited to special accounts amounted to $158 million while relevant expenditures from these accounts during the year amounted to $222 million. Revenues of $13 million from sales of surplus property and equipment and $1.0 million from sales of non-surplus property and equipment were credited by the Department of National Defence to its Surplus Crown Assets Account and Replacement of

OBSERVATIONS BY THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF THE GOVERNMENT OF CANADA—*Continued*

Material Account respectively. Expenditures and revenues are accordingly understated by $64 million and $14 million.

UNRECORDED SURPLUSES OR DEFICITS OF REVOLVING FUNDS

Departmental working capital advances include advances totalling $37 million to various revolving funds to finance the purchase of inventories or other aspects of the operations of revolving funds which would otherwise be met by budgetary appropriations. These advances are distinct from the advances made to revolving funds to finance the acquisition or construction of fixed assets. The Financial Statements of the Government of Canada for the year ended March 31, 1976 do not reflect the surpluses (or deficits) accumulated by a number of these funds at the year-end, the more important ones being the Airports Revolving Fund and the Supply Revolving Fund which show surpluses of $65 million and $3.0 million respectively as at March 31, 1976. In addition, there are a number of other funds which have retained surpluses or deficits of lesser amounts.

The regulations in respect of revolving fund operations state that:

"*Revolving Funds and Working Capital Advances are expected to be self-sustaining. A surplus earned in any one year will be transferred to the Accounts of Canada as non-tax revenue, while a deficit will be recouped by authority of Parliament in final supplementary estimates unless special permission is granted to accumulate surpluses or carry over deficits.*"

Although the retention of surpluses by the two Funds referred to is in accordance with the authority granted to these Funds, this policy results in an inaccurate disclosure of the revenues and expenditures of the Government of Canada since those surpluses are used mostly to finance other types of expenditure, such as the acquisition of fixed assets, which would normally be financed by budgetary appropriations. Moreover, the failure of certain Appropriation Acts to establish a limit on the surplus than can be retained by a revolving fund (e.g. Airports Revolving Fund) reduces the control of Parliament over a fund's activities since accumulated surpluses provide a cushion against which losses or expenditures may be offset, thereby depriving Parliament of an opportunity to inquire into the reasons for the losses or the expenditures financed by surpluses.

RECORDING OF FIXED ASSETS

Departmental working capital advances include loans of $492 million to revolving funds, including $488 million to the Airports Revolving Fund for operating and capital purposes. These loans have been used principally to finance the acquisition of fixed assets. As noted on page 1.7 of Section 1, "The Scope and Methods of the Public Accounts" of Volume I of the 1975-76 Public Accounts, the effect of treating such advances as "non-budgetary" is to reflect as assets of the Government of Canada the fixed assets acquired thereby. This is contrary to the general treatment of fixed assets which must be acquired through budgetary expenditures and recorded at a nominal value of $1 and it results in an overstatement of assets normally recognized on the Statement of Assets and Liabilities of Canada.

The outstanding loans to the Airports Revolving Fund include $121 million in respect of land acquisition costs at the Pickering site of the proposed Toronto II Airport on which further development has been postponed for the present. These land acquisition costs include capitalized interest on that portion of the loans that apply to the Pickering development. Such interest for 1975-76 amounted to $18 million.

SUPPLEMENTARY RETIREMENT BENEFITS ACCOUNT

Actuarial valuations of the superannuation accounts (Public Service, Canadian Forces and Royal Canadian Mounted Police) are made quinquennially, with any resulting actuarial deficiencies being recorded in the accounts and amortized to budgetary expenditure in five equal annual instalments commencing in the fiscal year in which the actuarial report is laid before Parliament. No similar actuarial valuation is made, however, of the Supplementary Retirement Benefits Account.

The Supplementary Retirement Benefits Act, *R.S., c. 43 (1st Supplement)*, introduced, in 1970, an indexation scheme in respect of superannuation benefits to current and future superannuates. Additional employee contributions, matching government contributions and interest were credited to the Supplementary Retirement Benefits Account from which the increased benefits resulting from indexation were to be met. The indexation factor for the first two years of the scheme was 2 per cent annually. An amendment to the Act in 1973 increased this factor to the consumer price index. This amendment also provided that the indexation benefits to pre-1970 superannuates and that part of the indexation benefits to post-1969 superannuates in excess of their share of the contributions and interest credited to the Supplementary Retirement Benefits Account would be met from the Consolidated Revenue Fund and not from the Supplementary Retirement Benefits Account. During 1975-76 increased superannuation benefits paid due to indexation amounted to $90 million, of which $89 million was charged primarily to budgetary expenditure and accordingly to the Consolidated Revenue Fund, while only $1.5 million was charged to the Supplementary Retirement Benefits Account. Comparative figures for the preceding year were $57 million and $2.2 million respectively. An actuarial valuation was not made of the liability assumed by the government at the time of the 1973 amendment to the Supplementary Retirement Benefits Act. The substantial benefit payments charged to the Consolidated Revenue Fund since January 1, 1974 indicate that this liability would be material. In addition, no periodic actuarial valuation of the current obligation of the Supplementary Retirement Benefits Account is being made. The actuarial liability for this Account is therefore not being recognized in the Financial Statements of Canada.

OBSERVATIONS BY THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF THE GOVERNMENT OF CANADA—*Continued*

Accounts payable

The accounts payable of $984 million reflected in the financial statements represent accounts paid in April of the following fiscal year for work performed, goods received or services rendered prior to the end of the current fiscal year and charged to the current fiscal year in accordance with Section 30 of the Financial Administration Act.

Accounts totalling $89 million applicable to the fiscal year ended on March 31, 1976 which were carried over to be paid in the following fiscal year are not recorded in the financial statements but are disclosed in Section 11 of Volume 1 of the Public Accounts "Summary of Accounts Properly Chargeable to the Fiscal Year 1975-76 but carried over to the Fiscal Year 1976-77". Of this total, $11 million represents amounts payable to other government departments and agencies. Unrecorded accounts payable to third parties amounted to $78 million, which remained unpaid for the following reasons:

Invoices received on or before April 30	
Insufficient funds	$ 28 million
Other reasons	32 "
Invoices received after April 30	18 "
	$ 78 million

The unpaid accounts to third parties at March 31, 1976 were $21 million lower than at March 31, 1975, however, Note 6 to the financial statements discloses unpaid retroactive salaries and wages at March 31, 1976 in an estimated amount of $48 million. No comparative amount was disclosed at March 31, 1975.

Based on the reported data, the net effect of the unrecorded unpaid accounts and retroactive salaries and wages is that the budgetary deficit for the year and the net debt at March 31, 1976 are understated by $27 million and $126 million respectively on the basis that all such unpaid accounts and unpaid retroactive salaries were chargeable to budgetary expenditure directly or indirectly.

Disclosure of revenues and expenditures

Certain revenues and expenditures are presented in a manner which distorts the total revenue and expenditure of the Government as well as the actual results of the operations of the individual departments concerned—

i. Revenue is stated net of expenditure totalling $84 million made from gross postal revenue under authority of the Post Office Act as disclosed in Note 2 (item ii b) to the financial statements. In addition revenue does not include $369 million representing non-tax revenue credited to budgetary expenditures, under authority of relevant Appropriation Acts, and included in the $783 million referred to in item ii d of the same note. These practices have no effect on the reported deficit for the year but result in an understatement of both revenues and expenditures of $453 million.

ii. As disclosed in Note 3 to the financial statements, revenues and expenditures of the Ministry of Urban Affairs have each been overstated by $77 million.

Study of the Accounts of Canada

The Report on the Study of the Accounts of Canada was tabled in the House of Commons on January 30, 1976, and referred to the Standing Committee on Public Accounts. On February 10, the Committee commenced deliberations and on March 9, the Fifth Report of the Standing Committee was tabled in the House of Commons. The Committee, after careful examination and having obtained the views of my Office, endorsed the 41 recommendations and recommended that the Treasury Board implement them as soon as it was technically possible to do so.

The Committee concluded as a result of the discussions that certain specific areas had not been given sufficient attention and felt that further study was necessary. These areas are:

- —the accounting of current and future loans to other governments;
- —the accounting of current and future loans to government-controlled organizations whose financing is unrealistic and who therefore may not be in a position to repay such loans;
- —the classification of Crown corporations under Schedules C and D of the Financial Administration Act in acccordance with the principles outlined in the Study; and
- —the use of improper or unacceptable accounting principles by Crown corporations.

We fully support the 41 recommendations and have so stated to the members of the Committee. Although in certain areas, we favour changes that go further than those recommended in the Study, these recommendations are all in harmony with our views and should be implemented as quickly as possible. In the meantime, discussions should be continued on these possible further changes which include those referred to in the report of the Standing Committee as well as further changes in the format and content of the main financial statements of the Government of Canada.

The Financial Administration Branch of the Treasury Board is responsible for ensuring that the recommendations of the Study are implemented. In this regard, the Branch has undertaken to co-ordinate the implementation program, establish target dates and provide the necessary assistance. The recommendations have been segregated between those endorsing the retention of existing policies, those requiring legislative changes and changes in the Estimates process, and others requiring changes in regulations, directives or guidelines.

In accordance with Treasury Board's implementation plans to give effect to the recommendations in the Report on the Study of the Accounts of Canada, the new presentation format will be introduced as far as possible in the summary financial statements published in Volume I of the Public Accounts as at March 31, 1977. Further adjustments necessary to enhance the quality of information in these and

OBSERVATIONS BY THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF THE GOVERNMENT OF CANADA—*Concluded*

supplementary financial statements are planned for implementation by March 31, 1978 to the extent permitted by enabling legislation at that time. In addition, some practices which the Study recommended be discontinued are being actively discouraged prior to the latter date.

Over the years, in the interest of sound financial disclosure, I have commented in my Reports on the practices that will now be corrected. My Office therefore firmly intends to monitor adherence to the present implementation program and to report whenever it appears that delays will occur.

SECTION 4

1975-76
PUBLIC ACCOUNTS

Highlights of the Government's Financial Operations during 1975-76

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FINANCIAL OPERATIONS

This section outlines the financial operations of the government in 1975-76 giving a brief summary of the budgetary and non-budgetary transactions, unmatured debt transactions and changes in the cash position and the debt position during the fiscal year. More detailed explanations are given in subsequent sections of this volume.

To meet the needs of those interested in the impact of the operations of the Government of Canada on the economy, revenues and expenditures re-classified on a national accounts basis are also included.

Table 1 summarizes the financial transactions of the government for 1975-76 and 1974-75 and shows how they influenced the cash balances of the Receiver General for Canada. In particular, it shows that in 1975-76 the total budgetary and non-budgetary receipts of the government, excluding receipts from operations in unmatured debt, rose by 15% to $62,326 million while its total payments, excluding the repayment of debt, increased by 20% to $67,088 million. As a result of these changes, there was a cash deficit of $4,762 million. New issues of $25,694 million of unmatured debt provided the funds to cover this deficit and to repay $21,085 million of debt. The net effect of all these transactions resulted in an decrease in Receiver General bank balances of $153 million.

TABLE 1

THE FINANCIAL OPERATIONS OF THE GOVERNMENT OF CANADA

(in millions of dollars)

	1975–76			1974–75		
	Receipts	Payments	Surplus or deficit (−)	Receipts	Payments	Surplus or deficit (−)
I Budgetary transactions—						
Budgetary revenue and expenditure	29,159	33,181	−4,022	24,909	26,055	−1,146
Add: Receipts and revenues credited to appropriations	783	783		714	714	
Expenditures from postal revenue	84	84		80	80	
	30,026	34,048	−4,022	25,703	26,849	−1,146
II Non-budgetary transactions—						
Social Security Accounts—						
Old Age Security Fund	911	912	[1]−1	3,413	3,445	−32
Canada Pension Plan	2,129	2,063	66	1,758	1,714	44
Unemployment Insurance Account	2,940	3,509	−569	2,520	2,497	23
	5,980	*6,484*	*−504*	*7,691*	*7,656*	*35*
Other annuity, insurance and pension accounts	2,256	521	1,735	2,219	449	1,770
Loans, investments and advances—						
To Crown corporations	504	3,438	−2,934	656	2,239	−1,583
To others	3,610	4,260	−650	1,710	2,537	−827
	4,114	*7,698*	*−3,584*	*2,366*	*4,776*	*−2,410*
Foreign exchange reserves	6,403	6,380	23	4,707	4,064	643
Provincial tax collection agreements account[2]	4,105	4,054	51	3,420	3,601	−181
Other transactions	9,442	7,903	1,539	[3]8,208	[3]8,426	−218
Total non-budgetary	32,300	33,040	−740	28,611	28,972	−361
Total budgetary and non-budgetary	62,326	67,088	−4,762	54,314	55,821	−1,507
III Unmatured debt transactions—						
Marketable bonds[4]	2,950	1,818	1,132	2,300	1,641	659
Treasury bills	19,015	18,150	865	16,910	16,185	725
Non-marketable bonds—						
Canada savings bonds	3,719	1,117	2,602	6,174	3,665	2,509
Other	10		10	9		9
	25,694	21,085	4,609	25,393	21,491	3,902
Net increase or decrease (−) in Receiver General bank balances			−153			2,395
Add: Receiver General bank balances at beginning of year			3,205			810
Receiver General bank balances at end of year			3,052			3,205

[1] The Old Age Security Fund ceased to exist at the end of June, 1975 under amendments to the Act. No adjustments were made to 1974-75 figures to reflect these changes for comparative purposes.

[2] Excludes net overpayments of $16 million in 1974-75 made to various provinces arising out of payments under the Provincial Tax Agreement and resulting in a debit balance in the account. This debit balance has been reclassified as overpayments under Loans to provinces. In 1975-76, $14 millions were collected from the provinces.

[3] Amends reporting in the previous year's Public Accounts.

[4] Includes net purchases or sales by the Government of its own securities.

TABLE 2

(in millions of dollars)

BUDGETARY TRANSACTIONS FOR FISCAL YEAR 1975-76	Budget forecast May 25 1976[1]	[2]Actual	Increase or decrease (−) compared with May 25, 1976 forecast
Revenue	29,811	29,159	−652
Expenditure	33,887	33,181	−706
Surplus or deficit (−)	−4,076	−4,022	54

[1] Budget forecast reflects Old Age Security transactions charged to budgetary operations for twelve months.

[2] Actual figures reflect Old Age Security transactions charged to budgetary operations for nine months as a result of an amendment to the Old Age Security Act which came into effect at the end of June, 1975.

Budgetary transactions

Revenue increased by $4,250 million to a total of $29,159 million in 1975-76. The major increases in revenue were $2,134 million from personal income tax, $1,324 million from corporation income tax, $489 million from sales and other excise taxes, $425 million from the special excise tax on gasoline introduced in the June 23, 1975 budget and $265 million from return on investments. In addition, oil export revenues dropped by $606 million from 1974-75 due to the fall in the rate of the charge and significant reductions in the volume of oil exported.

Expenditure rose by $7,126 million, or 27.3%, to $33,181 million in 1975-76; in 1974-75 the corresponding increases were $6,000 million and 29.9%. The greater part of the rise in expenditure in 1975-76 was the result of increases of $3,971 million in expenditure on health and welfare as a result of an amendment to the Old Age Security Act which came into effect at the end of June 1975, whereby benefits paid were charged to budgetary expenditures for 9 months in 1975-76, $1,183 million in economic development and support, $747 million in public debt charges and $468 million in defence. These four functions of the government accounted for $6,369 million of the increase in expenditure in 1975-76. In 1974-75 they accounted for $3,978 million of the increase of $6,000 million in that year.

Table 3 presents revenue by source and expenditure by function for both 1974-75 and 1975-76. It shows that the effects of the changes in revenue and expenditure just described resulted in a budgetary deficit of $4,022 million compared with the budgetary deficit of $1,146 million in 1974-75.

The changes in revenue, expenditure and the surplus or deficit during the last twenty-five fiscal years are given in Table 4. This table shows that surpluses were produced only in six fiscal years, and that there has been a general ascending trend in the case of both revenues and expenditures during the period.

TABLE 3

BUDGETARY REVENUE BY SOURCE AND EXPENDITURE BY FUNCTION

(in millions of dollars)

	Fiscal year ended March 31		Increase or decrease (−)
	1976	1975	
REVENUE BY SOURCE			
Tax revenue—			
Income tax—			
Personal[1]	12,202	10,068	2,134
Corporation[1]	5,609	4,285	1,324
Non-resident	481	427	54
	18,292	*14,780*	*3,512*
Sales and other excise taxes[1]	3,803	3,314	489
Oil export tax		224	−224
Oil export charge	1,063	1,445	−382
Special excise tax—Gasoline	425		425
Customs import duties	1,887	1,809	78
Excise duties	816	748	68
Other taxes	11	8	3
	26,297	22,328	3,969
Non-tax revenue	2,862	2,581	281
	29,159	24,909	4,250
EXPENDITURE BY FUNCTION			
Defence	2,980	2,512	468
Transportation and communications	2,221	2,205	16
Economic development and support	5,467	4,284	1,183
Health and welfare	11,332	7,361	[2]3,971
Fiscal transfer payments	2,666	2,639	27
Public debt charges	3,955	3,208	747
Education assistance	701	641	60
All other expenditures	3,859	3,205	654
	33,181	26,055	7,126
Surplus or deficit (−)	−4,022	−1,146	−2,876

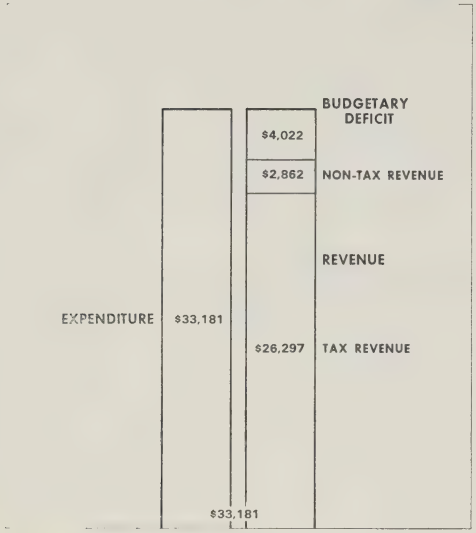
[1] Excluding receipts credited to the Old Age Security Fund.

[2] Portion of increase results from an amendment to the Old Age Security Act, which came into effect at the end of June, 1975, whereby benefits paid were charged to budgetary expenditures for 9 months in 1975-76.

Chart 4-A

BUDGETARY REVENUE AND EXPENDITURE AND FINANCING OF CASH REQUIREMENTS

For Fiscal Year 1975-76
Millions of Dollars



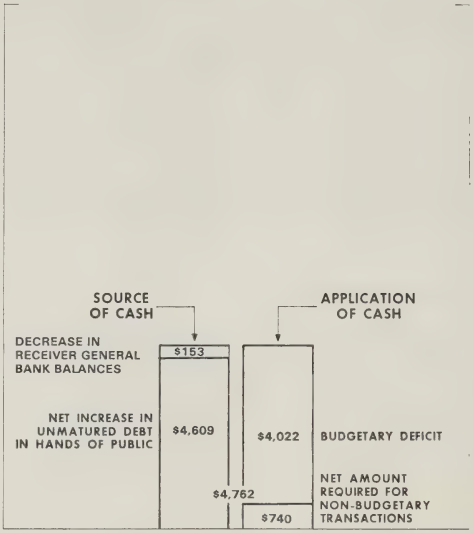


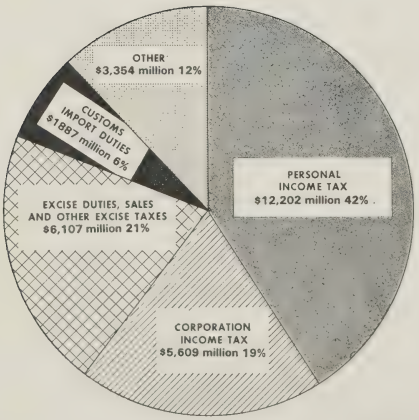
Chart 4-B

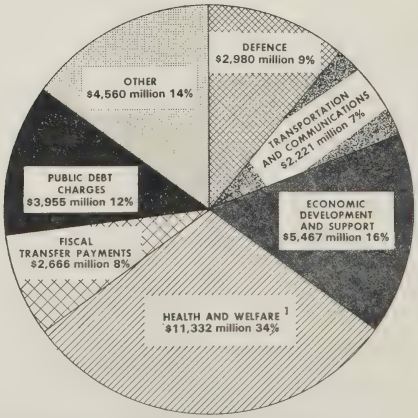
BUDGETARY REVENUE BY MAJOR SOURCE

Chart 4-C

BUDGETARY EXPENDITURE BY MAJOR FUNCTION

Fiscal Year Ended March 31, 1976





1. Includes old age security fund payments charged to budgetary expenditures for 9 months as a result of an amendment to the Old Age Security Act, which came into effect at the end of June, 1975.

TABLE 4

REVENUES AND EXPENDITURES BY FISCAL YEARS FROM APRIL 1, 1951 TO MARCH 31, 1976

Fiscal year ended March 31	Income tax	Estate tax[1]	Customs import duties	Excise duties	Excise taxes	Tax on insurance premiums	Miscellaneous indirect taxes	Total revenue from taxes	Non-tax revenue	Total revenues	Total expenditures	Surplus or Deficit(−)
	$	$	$	$	$	$	$	$	$	$	$	$
1952	[2]2,163.8	38.2	346.4	217.9	885.9	4.8	0.8	3,657.8	323.1	3,980.9	3,732.9	248.0
1953	2,473.8	38.0	389.4	241.4	841.9	12.4	0.7	3,997.6	363.2	4,360.8	4,337.3	23.5
1954	2,432.6	39.1	407.3	226.7	883.4	13.8	0.7	4,003.6	392.7	4,396.3	4,350.5	45.8
1955	2,265.3	44.8	397.2	226.5	824.2	14.5	0.9	3,773.4	350.1	4,123.5	4,275.4	−151.9
1956	2,279.5	66.6	481.2	249.4	902.2	15.5	1.3	3,995.7	404.3	4,400.0	4,433.1	−33.1
1957	2,745.2	79.7	549.1	271.4	984.2	16.7	1.6	4,647.9	458.6	5,106.5	4,849.0	257.5
1958	2,798.9	71.6	498.1	300.1	952.6	0.1	1.4	4,622.8	426.0	5,048.8	5,087.4	−38.6
1959	2,435.3	72.5	486.5	316.8	935.1		1.2	4,247.4	507.3	4,754.7	5,364.0	−609.3
1960	2,782.9	88.4	525.7	335.2	1,020.1			4,752.3	537.4	5,289.7	5,702.8	−413.1
1961	3,076.0	84.9	498.7	344.9	1,011.3			5,015.8	601.9	5,617.7	5,958.1	−340.4
1962	3,107.0	84.6	534.5	362.8	1,022.2			5,111.1	618.5	5,729.6	6,520.6	−791.0
1963	3,056.6	87.1	645.0	381.9	1,066.4			5,237.0	641.7	5,878.7	6,570.3	−691.6
1964	3,248.5	90.7	581.5	393.3	1,219.5			5,533.5	719.7	6,253.2	6,872.4	−619.2
1965	3,770.9	88.6	622.1	411.4	1,473.7	0.1		6,366.8	813.5	7,180.3	7,218.2	−37.9
1966	3,919.1	108.4	685.5	445.9	1,691.3	0.1		6,850.3	845.5	7,695.8	7,734.8	−39.0
1967	4,270.7	101.1	777.6	461.0	1,829.1	0.2		7,439.7	936.5	8,376.2	8,797.7	−421.5
1968	4,740.6	102.2	746.5	488.6	1,938.1	0.3		8,016.3	1,060.3	9,076.6	9,871.4	−794.8
1969	5,655.0	112.4	761.7	509.3	1,947.7	0.2		8,986.3	1,204.8	10,191.1	10,767.2	−576.1
1970	[3]7,422.1	100.6	818.3	518.8	2,095.3	0.3		10,955.4	1,368.4	12,323.8	11,931.3	392.5
1971	[4]7,739.4	119.8	814.6	561.0	2,110.8	0.3		11,345.9	1,457.1	12,803.0	13,182.1	−379.1
1972	[5]8,461.2	132.0	988.6	606.6	2,373.1	0.4		12,561.9	1,664.7	14,226.6	14,840.9	−614.3
1973	[6]10,133.7	60.9	1,181.9	638.0	2,689.1	0.4		14,704.0	1,897.6	16,601.6	16,120.7	480.9
1974	11,660.5	14.3	1,384.7	685.9	3,387.5	0.4		17,133.3	2,249.8	19,383.1	20,055.7	−672.6
1975	14,780.9	7.0	1,808.9	748.0	4,982.9	0.3		22,328.0	2,580.8	24,908.8	26,054.9	−1,146.1
1976	18,291.9	10.8	1,887.2	815.5	5,290.9	0.5		26,296.8	2,862.6	29,159.4	33,181.3	−4,021.9

[1] Succession duties prior to 1960.
[2] Includes $2.3 million of Excess profits taxes.
[3] Includes $476.5 million in respect of the social development tax.
[4] Includes $566.2 million in respect of the social development tax.
[5] Includes $408.4 million in respect of the social development tax
[6] Includes $15.6 million in respect of the social development tax.

Non-budgetary transactions

(excluding unmatured debt transactions)

Social Security Accounts

The three social security accounts are those for the Old Age Security Fund, the Canada Pension Plan and the Unemployment Insurance Account. Details of their transactions in 1974-75 and 1975-76 are given in Table 6. The Old Age Security Fund ceased to exist at the end of June, 1975 under amendments to the Old Age Security Act.

The Old Age Security Fund up to and including 1971 was financed by tax receipts. The old age security taxes were eliminated after 1971 but the Old Age Security Fund remained and amounts determined by reference to the previously existing old age security tax rates were credited to this fund. These receipts were $911 million in 1975-76. Outlays were $912 million in 1975-76. In 1974-75 outlays of $3,445 million exceeded receipts by $32 million.

The Canada Pension Plan had receipts of $2,129 million in 1975-76 which exceeded its outlays of $2,063 million by $66 million. An amount of $1,441 million was invested in purchasing provincial and federal government bonds.

The Unemployment Insurance Account receipts of $3,442 million, of which $502 million were advances from the government, were $67 million less than outlays of $3,509 million. In 1974-75, receipts were $2,520 million and outlays were $2,560 million of which $63 million were repayment of advances.

Other Non-Budgetary Transactions

(excluding unmatured debt transactions)

Other operations include receipts from other annuity, insurance and pension accounts, loans, investments and advances, sums required to finance additions to foreign exchange reserves and a variety of miscellaneous transactions. The balances from these are shown in Table 1.

Other annuity, insurance and pension accounts include the superannuation accounts of the public service, the Canadian forces and the RCMP, the government annuities account and certain other accounts of a similar nature such as the account for retiring allowances to Members of Parliament. The net receipts from these accounts fell from $1,770 million in 1974-75 to $1,735 million in 1975-76.

Loans, investments and advances are made to Crown corporations, provincial governments, governments outside Canada, international organizations, private businesses and individuals. The greater part of these loans, investments and advances are made to Crown corporations: in 1975-76 net loans to and investments in Crown corporations were $2,934 million as compared with $1,583 million in 1974-75. Other loans, investments and advances were $650 million in 1975-76 and $827 million in 1974-75.

Foreign exchange operations to finance increases in Canada's international reserves include receipts from Special Drawing Rights (S.D.R.'s) issued by the International Monetary Fund and payments arising from subscriptions of capital to the International Monetary Fund, advances to the Exchange Fund and the redemption of non-interest-bearing notes payable to the International Monetary Fund. During 1975-76, there were no receipts from S.D.R.'s the total value of those held remaining at $370 million. The net decrease in advances to the Exchange Fund during the year was $39 million as a result of advances to and repayments from it of $6,291 million and $6,330 million respectively. The net effect of all foreign exchange operations of this type resulted in a net decrease of $23 million in total advances in 1975-76 as compared with a decrease of $643 million in 1974-75.

Collections of provincial income tax totalled $4,105 million during the year and payments to the provinces were $4,039 million. In 1974-75 collections were $3,420 million and payments were $3,616 million.

Miscellaneous operations produced net payments of $1,539 million in 1975-76 as compared to net receipts of $218 million in 1974-75.

TABLE 5

SOCIAL SECURITY ACCOUNTS

(in millions of dollars)

RECEIPTS	1975-76	1974-75	OUTLAYS	1975-76	1974-75
			OLD AGE SECURITY FUND[1]		
Income tax	647	2,193	Pension payments	[2]698	2,607
Sales tax	150	966	Guaranteed supplement	[2]214	838
Credit from appropriations	114	254		912	3,445
	911	3,413	Net receipts or outlays (−)	−1	−32
			CANADA PENSION PLAN		
Contributions	1,489	1,239	Pensions	588	399
Investment income	621	505	Administration costs	34	30
Other	19	14	Investments	1,441	1,285
	2,129	1,758		2,063	1,714
			Net receipts or outlays (−)	66	44
			UNEMPLOYMENT INSURANCE ACCOUNT		
Contributions—					
Employees and employers	2,087	1,622	Benefits	3,318	2,328
Government	852	897	Administration costs	191	169
Other	1	1		3,509	2,497
	2,940	2,520	Repayment of advances		63
Advances from government	502			3,509	2,560
	3,442	2,520	Net receipts or outlays (−)	−67	−40

[1] Under amendments to the Old Age Security Act, which came into effect at the end of June, 1975, the Old Age Security Fund ceased to exist, benefits paid were charged to budgetary expenditure and transfers of personal and corporation income taxes and sales taxes previously made to the Fund were discontinued. No adjustments were made to 1974-75 figures to reflect these changes for comparative purposes.

[2] These amounts represent only estimate of payments to beneficiaries.

Unmatured debt Transactions

The net cash requirement arising from the budget, operations of social security funds and other operations was $4,762 million in 1975-76 as compared with $1,507 million in 1974-75.

Cash requirements were met entirely by net issues of marketable bonds, Treasury bills and Canada Savings Bonds. In 1975-76, there was a net increase of $1,132 million of marketable bonds; in 1974-75, the net increase in the issues of these bonds was $659 million. In addition, there was a net increase of $865 million in Treasury bill issues as compared with $725 million in 1974-75. The Canada Savings Bond issue of 1975-76 resulted in an increase of $2,602 million as compared with an increase of $2,509 million in 1974-75. Other borrowing produced a net receipt of $10 million as compared with a net receipt of $9 million in 1974-75.

Change in cash position

A summary of all these operations is given in Table 1 which shows that their net effect was to decrease the bank balances of the Receiver General, including those in foreign currencies, by $153 million from $3,205 million at March 31, 1975 to $3,052 million at March 31, 1976.

Change in debt position

As a result of all the operations just described, the gross public debt increased by $9,051 million to $71,751 million at March 31, 1976, net recorded assets increased by $5,029 million to $48,454 million and the net debt increased by $4,022 million to $23,297 million.

TABLE 6

NET DEBT

(in millions of dollars)

	Balance at March 31		Increase or decrease (−)
	1976	1975	
Gross liabilities	71,751	62,700	9,051
Less: net recorded assets	48,454	43,425	5,029
Net debt	23,297	19,275	4,022

STATEMENT OF CHANGES IN THE DEBT AND CASH POSITION

The changes in the debt and cash position of the Government of Canada are defined as the net proceeds from bond and Treasury bill operations adjusted for other receipts and payments that influence the Receiver General's cash balances.

The tables setting out the changes in the debt and cash position of the Government and the internal items eliminated in determining the changes are as follows:

Table 7 shows the gross financial resources available during the year and how they were used, the net change in the debt and cash position and changes during the year in items that influenced that position.

Table 8 summarizes the elimination of gross internal and other transactions that neither provided nor used financial resources. It also shows how the eliminated transactions influence budgetary revenue and expenditure, the budgetary deficit, and asset and liability accounts.

The totals of the financial resources provided and used were respectively $27,743.1 million and $32,445.6 million (1974-75, $25,781.1 million and $27,276.4 million), so that the net increase in the debt and cash position was $4,702.5 million (1974-75 $1,495.3 million). This net increase is analyzed in Table 7 to show that it is the net proceeds from bond and Treasury bill operations adjusted for other receipts and payments that influence the Receiver General's cash balances.

TABLE 7

GOVERNMENT OF CANADA
STATEMENT OF CHANGES IN THE DEBT AND CASH POSITION
FOR THE YEAR ENDED MARCH 31, 1976

(in millions of dollars)

	1975–76	1974–75	1975–76 Financial Resources Provided From	1975–76 Financial Resources Used For	1974–75 Financial Resources Provided From	1974–75 Financial Resources Used For
BUDGETARY DEFICIT						
Surplus resulting from elimination from internal financial transactions	3,820.6	3,403.2				
Discount on redeemed Treasury bills	447.3	407.7				
	3,373.3	2,995.5				
Deficit as per statement of revenue and expenditure	4,021.9	1,146.1				
	648.6	1,849.4				
				648.6	1,849.4	
ASSETS AND LIABILITIES						
Cash other than in Receiver General current and special deposit accounts			1,027.5	561.1	1,158.4	1,027.5
Securities held for the securities investment account at amortized cost			81.3	82.4	68.4	81.2
Other current assets			308.1	108.9	104.3	308.1
Departmental working capital advances			3,292.8	3,286.7	1,444.6	1,537.9
Foreign exchange reserve accounts—						
Exchange fund account			6,330.0	6,291.0	4,663.0	3,990.0
Canada's subscription to capital of the International Monetary Fund				88.6	44.2	
Non-interest-bearing notes payable to the International Monetary Fund			73.0			74.0
Canada Pension Plan investment fund				1,431.4		1,275.8
Canada Pension Plan account			2,073.3	589.6	1,711.2	400.6
Unemployment Insurance Account			2,055.6	3,483.4	1,579.7	2,438.6
Investment held for retirement of unmatured debt				4.2		
Advances, loans and investments—						
Crown corporations			497.3	3,206.9	651.6	2,168.0
Provincial governments			79.1	205.4	65.3	248.1
Municipal Development and Loan Board			10.5		11.3	
Veterans' Land Act Fund (less reserve for conditional benefits)			48.5	34.1	49.9	68.4
Miscellaneous—Domestic			53.5	123.3	51.7	225.7
National governments			40.2	347.9	38.0	273.4
Subscription to capital of international organizations			.2	6.5	.7	54.2
Securities held in trust			.1			.3
Deferred charges—Unamortized loan flotation costs				40.2		59.7
Inactive loans					1.1	
Current liabilities			5,471.9	4,747.3	4,693.4	4,413.2
Provincial tax collection agreement accounts			4,039.3	3,983.6	3,420.2	2,597.3
Deposit and Trust accounts			1,080.3	1,521.5	697.5	918.5
Old Age Security Fund			796.5	911.5	3,158.5	3,444.5
Superannuation accounts			290.3	388.8	245.7	343.6
Other annuity, insurance and pension accounts			68.5	130.5	54.4	105.1
Undisbursed balances of appropriations to special accounts			14.3	215.1	11.2	220.3
Deferred revenue—Unamortized premiums on loans			5.2		1.3	
Suspense accounts			5.8		6.1	
Discount on marketable bonds issued in the previous year, recorded at the time of issue				7.1		2.4
Total financial resources			27,743.1	32,445.6	25,781.1	27,276.4
NET INCREASE IN THE DEBT AND CASH POSITION			4,702.5		1,495.3	
			32,445.6	32,445.6	27,276.4	27,276.4
CHANGES IN THE DEBT AND CASH POSITION COMPONENTS						
BONDS—Excluding special non marketable bonds issued to the Canada Pension Plan investment fund—						
—Net proceeds from issues			6,648.2		8,467.2	
—Maturities at face value				2,933.5		5,293.6
TREASURY BILLS—						
—Net proceeds from issues			18,531.1		16,491.5	
—Maturities at face value				18,150.0		16,185.0
—*Less:* Treasury bill discount included in net deficit				−447.3		−407.7
				17,702.7		*15,777.3*
Discount on marketable bonds issued in the previous year, recorded at the time of issue				−7.1		−2.4
			25,179.3	20,629.1	24,958.7	21,068.5
RECEIVER GENERAL CASH in current and special deposit accounts—Payments and receipts			74,979.0	74,826.7	66,578.0	68,972.9
			100,158.3	95,455.8	91,536.7	90,041.4
NET INCREASE IN THE DEBT AND CASH POSITION				4,702.5		1,495.3
			100,158.3	100,158.3	91,536.7	91,536.7

TABLE 8

SUMMARY OF INTERNAL FINANCIAL TRANSACTIONS OF THE GOVERNMENT ELIMINATED FROM THE STATEMENT OF CHANGES IN THE DEBT AND CASH POSITION FOR THE YEAR ENDED ON MARCH 31, 1976

(in millions of dollars)

	1975-76				1974-75			
	Budgetary		Non-Budgetary		Budgetary		Non-Budgetary	
	Charges	Credits	Charges	Credits	Charges	Credits	Charges	Credits
REVENUE—								
NON-TAX—								
Return on investments	124.5				107.3			
Refunds of previous years' expenditure	76.5				57.0			
Service and service fees	4.5				3.4			
Proceeds from sales	3.7				3.5			
Miscellaneous	8.0				.1			
	217.2				171.3			
EXPENDITURE—								
INTEREST ON PUBLIC DEBT—								
Canada Pension Plan account		23.4	55.7	32.0		17.8	46.2	28.2
Unemployment Insurance Commission account		4.6	907.5	48.0		3.9	940.8	59.1
Investment held for the retirement of unmatured debt		1.0				1.0		
Deposit and trust accounts		10.8	486.4	77.8		7.5	319.2	20.0
Superannuation accounts		887.4	1,768.9			736.8	1,835.7	
Other annuities, insurance and pension accounts		97.6	127.8	1.2		57.6	83.5	.6
Undisbursed balances of appropriations to special accounts		.4				.2		
Provision for compound and bonus interest on Canada Savings Bonds		241.4	241.4			18.5	18.5	
Deferred revenue—Amortization of premiums		−1.1				−.7		
Treasury bills discount amortization		447.3	483.9			407.7	418.5	
Bonds discount and commission amortization		39.9	30.7			35.1	16.2	
		1,752.7				1,285.4		
OTHER EXPENDITURE—								
Government contribution to Unemployment Insurance Commission and Government contribution as employer		902.9				936.9		
Forgiveness of Debt		90.3				26.4		
Government contribution and amortization of actuarial deficiencies for superannuation account, other pension accounts, Canada Pension Plan and credits from appropriation to the Old Age Security Fund		813.3				873.8		
Credits from appropriations to Deposit and Trust accounts		283.6				257.2		
Credits from appropriations to special accounts		161.8	162.2	7.1		200.4	200.7	24.6
Other expenditures credited from revolving funds		20.9	20.9	114.3		17.8	17.8	67.1
Other expenditures credited to revenue		104.2				87.4		
Reversal of credits to votes		−91.9				−110.8		
		2,285.1				2,289.1		
OTHER ASSETS—								
Securities held for the securities investment account at amortized cost				.2				.2
Canada Pension Plan investment fund				10.2				9.1
Unemployment Insurance Account—Advance			501.5	501.5			62.5	62.5
Advances, loans and investments in—								
Crown corporations			6.2	230.4			4.6	71.4
Provincial governments			61.4	72.5			21.4	9.5
Veterans' Land Act Fund (less reserve for conditional benefits)			8.2	3.8			8.1	3.7
Miscellaneous			1.4	.5			1.2	3.5
National governments				.5				.6
Subscriptions to international organizations				71.2				44.3
Securities held in trust			58.2				2.0	
Deferred charges—								
Unamortized portions of actuarial deficiencies			743.2	965.4			606.8	1,124.7
Unamortized loan flotation costs			112.2	129.5			96.7	79.5
Inactive loans			23.2				.1	
OTHER LIABILITIES—								
Non-interest-bearing notes payable to international organizations			71.2				44.3	
Other current liabilities								8.8
Old Age Security Fund			114.0				254.3	
Deferred revenue			108.0	7.4			27.5	6.0
	217.2	4,037.8	6,094.1	2,273.5	171.3	3,574.5	5,026.6	1,623.4
Net budgetary surplus resulting from adjustments applied against the annual deficit and accumulated net debt	3,820.6			3,820.6	3,403.2			3,403.2
	4,037.8	4,037.8	6,094.1	6,094.1	3,574.5	3,574.5	5,026.6	5,026.6

STATEMENT OF CONSOLIDATED FINANCIAL OPERATIONS

The Statement of Consolidated Financial Operations is prepared on a different basis of classification from that described in Section 1. The preparation of this consolidated statement begins with the identification and elimination of internal financial transactions that do not lead to changes in the balance of the Consolidated Revenue Fund. The basis of re-classification of non-budgetary transactions is reflected in the first part of the statement to derive revenue and expenditure after consolidation. As a result, revenue, after consolidation, is defined as all receipts other than those receipts and certain other credits derived from the reduction of assets and the incurring of liabilities while expenditure is defined as outlays other than those outlays and certain other charges to increase assets and decrease liabilities.

Asset and liability account transactions normally include certain transactions with third parties that do not lead to changes in the balance of the Consolidated Revenue Fund and such transactions influence other assets and liabilities. In this statement the Government's assets include only financial claims acquired on individuals, corporations and other bodies outside the Government of Canada and its liabilities are financial obligations to be paid in future to such outside parties, both as a result of events and transactions prior to the accounting date.

The definitions of revenue, expenditure, assets and liabilities given in the two previous paragraphs are based on those set out in the Study of the Accounts of Canada.

Table 9 shows revenue by category and expenditure under three main types. It also summarizes the increases and decreases in assets and liabilities.

Table 10 summarizes the elimination of gross internal transactions and also shows how eliminated transactions influenced budgetary revenue, expenditure, the budgetary deficit, and asset and liability accounts.

Table 11 shows the adjusted revenue, expenditure and adjusted budgetary deficit and/or adjusted budgetary surplus after elimination of gross internal financial transactions. It also provides a reconciliation between the budgetary deficit as shown in the Statement of Revenue and Expenditure and the adjusted budgetary deficit and/or adjusted budgetary surplus disclosed in this table.

As shown in Table 9, consolidated revenue and expenditure were respectively $34,855.3 million and $35,968.2 million (1974-75, $32,109.1 million and $30,602.1 million) and the consolidated deficit was $1,112.9 million (1974-75, consolidated surplus, $1,507.0 million).

TABLE 9

STATEMENT OF CONSOLIDATED FINANCIAL OPERATIONS OF THE GOVERNMENT OF CANADA FOR THE YEAR ENDED MARCH 31, 1976

(in millions of dollars)

	1975–76	1974–75
REVENUE		
Tax	26,296.8	22,328.0
Reversal of transfers of income and sales taxes to the Old Age Security Fund	796.5	3,158.5
	27,093.3	25,486.5
Non-Tax—		
Return on investments	1,972.3	1,724.2
Post Office—Gross postal revenue	560.8	611.2
Refunds of previous years' expenditure	44.6	27.1
Service and service fees	43.8	41.8
Proceeds from sales	8.5	12.3
Privileges, bullion, premium and exchange	76.3	82.9
Miscellaneous	55.9	35.7
Contributions to—		
Canada Pension Plan	2,073.3	1,711.2
Unemployment Insurance Account	2,055.6	1,579.7
Superannuation and other annuity insurance and pension accounts	358.8	300.1
Other revenue from—		
Special accounts	14.3	11.2
Transfers to revenue of receipts credited to expenditure	483.4	464.4
Departmental accounts	14.4	20.8
CONSOLIDATED REVENUE	34,855.3	32,109.1
ASSETS AND LIABILITIES		
Decreases in assets—		
Cash other than in Receiver General current and special deposit accounts	1,027.5	1,158.4
Loan repayment received	743.8	881.9
Exchange fund account	6,330.0	4,663.0
Subscription to capital of the International Monetary Fund		44.2
Other current assets	389.4	172.7
Securities held in trust	58.3	1.7
Inactive loans		1.1
Increases in liabilities—		
Current liabilities	5,543.1	4,737.7
International Monetary Fund notes	73.0	
Deposit and trust accounts	1,082.6	686.9
Provincial Tax Collection Agreement Accounts	4,039.3	3,420.2
Deferred revenue and suspense accounts	119.0	34.9
Bonds and Treasury bills	25,179.3	24,958.7
Decrease in Receiver General current and special deposit accounts	152.3	
	44,737.6	*40,761.4*
	79,592.9	72,870.5

	1975–76	1974–75
EXPENDITURE		
Operating—		
Public debt interest	2,659.3	2,337.5
Loan flotation costs account	40.2	59.7
	2,699.5	*2,397.2*
Other expenditure	8,112.8	6,769.7
Post Office expenditure charged directly to revenue and revenue credited directly to expenditure	116.8	125.7
Expenditure from—		
Transfers to revenue of receipts credited to expenditure	444.3	411.6
Revolving funds	−6.0	60.7
Departmental Accounts	4.1	4.3
Special Accounts	7.1	19.6
Canada Pension Plan	32.0	28.2
Unemployment Insurance Account	178.0	139.8
	8,889.1	*7,559.6*
Total Operating	11,588.6	9,956.8
Capital—	1,375.7	1,237.7
Revolving funds		32.6
Special Accounts	68.3	49.6
Total Capital	1,444.0	1,319.9
Grants, contributions and transfer payments—	17,463.0	12,557.1
Old Age Security Fund	911.5	3,444.5
Canada Pension Plan	589.6	400.6
Unemployment Insurance Account	3,305.4	2,298.8
Annuity, Insurance and Pension Accounts	519.3	448.7
Special Accounts	146.8	175.7
Total grants, contributions and transfer payments	22,935.6	19,325.4
CONSOLIDATED EXPENDITURE	35,968.2	30,602.1
ASSETS AND LIABILITIES		
Increases in assets—		
Cash other than in Receiver General current and special deposit accounts	561.1	1,027.5
Canada Pension Plan Investment Fund	1,431.4	1,275.8
Loans, advances and investments	4,107.0	3,113.3
Exchange fund account	6,291.0	3,990.0
Other current assets	191.3	389.3
Subscription to capital of the International Monetary Fund	88.6	
Investment held for retirement of unmatured debt	4.2	
Decreases in liabilities—		
Current liabilities	4,747.3	4,413.2
International Monetary Fund notes		74.0
Deposit and trust accounts	1,575.6	916.2
Provincial Tax Collection Agreement Accounts	3,983.6	3,597.3
Deferred revenue	7.4	6.0
Bond and Treasury bill retirements	21,083.5	21,478.6
Less: Discount on Treasury bill retirements included in budgetary expenditure	447.3	407.7
	20,636.2	21,070.9
Increase in Receiver General current and special deposit accounts		2,394.9
	43,624.7	*42,268.4*
	79,592.9	72,870.5

TABLE 10

SUMMARY OF INTERNAL FINANCIAL TRANSACTIONS OF THE GOVERNMENT ELIMINATED FROM THE STATEMENT OF CONSOLIDATED FINANCIAL OPERATIONS FOR THE YEAR ENDED ON MARCH 31, 1976

in millions of dollars)

	1975-76				1974-75			
	Budgetary		Non-Budgetary		Budgetary		Non-Budgetary	
	Charges	Credits	Charges	Credits	Charges	Credits	Charges	Credits
REVENUE—								
NON-TAX—								
Return on investments	124.5				107.3			
Refunds of previous years' expenditure	76.5				57.0			
Service and service fees	4.5				3.4			
Proceeds from sales	3.7				3.5			
Miscellaneous	8.0				.1			
	217.2				171.3			
EXPENDITURE—								
INTEREST ON PUBLIC DEBT—								
Canada Pension Plan account		23.4	55.7	32.0		17.8	46.2	28.2
Unemployment Insurance Commission account		4.6	907.5	48.0		3.9	940.8	59.1
Investment held for the retirement of unmatured debt		1.0				1.0		
Deposit and trust accounts			469.7	19.6			309.0	18.0
Superannuation accounts		887.4	1,768.9			736.8	1,835.7	
Other annuities, insurance and pension accounts		97.6	127.8	1.2		57.6	83.5	.6
Undisbursed balances of appropriations to special accounts		.4				.2		
Provision for compound and bonus interest on Canada Savings Bonds		241.4	241.4			18.5	18.5	
Treasury bills discount amortization			36.6				10.8	
Bonds discount and commission amortization		39.9	30.7			35.1	16.2	
		1,295.7				870.9		
OTHER EXPENDITURE—								
Government contribution to Unemployment Insurance Commission and Government contribution as employer		902.9				936.9		
Forgiveness of Debt		85.9				22.0		
Government contribution and amortization of actuarial deficiencies for superannuation account, other pension accounts, Canada Pension Plan and credits from appropriation to the Old Age Security Fund		813.3				873.8		
Credits from appropriations to Deposit and Trust accounts		277.7				254.5		
Credits from appropriations to special accounts		161.8	162.2	7.1		200.4	200.7	24.6
Other expenditures credited from revolving funds		20.9	20.9	114.3		17.8	17.8	67.1
Other expenditures credited to revenue		104.2				87.4		
Reversal of credits to votes		−91.9				−110.8		
		2,274.8				2,282.0		
OTHER ASSETS—								
Securities held for the securities investment account at amortized cost				.2				.2
Canada Pension Plan investment fund				10.2				9.1
Unemployment Insurance Account—Advance			501.5	501.5			62.5	62.5
Advances, loans and investments in—								
Crown corporations			1.7	195.4			2.8	57.1
Provincial governments			59.7				17.9	
Miscellaneous			1.3				1.2	.4
National governments				.5				
Deferred charges—								
Unamortized portions of actuarial deficiencies			743.2	965.4			606.8	1,124.7
Unamortized loan flotation costs			112.2	129.5			96.7	79.5
Inactive loans			23.2				.1	
OTHER LIABILITIES—								
Other current liabilities								8.8
Old Age Security Fund			114.0				254.3	
	217.2	3,570.5	5,378.2	2,024.9	171.3	3,152.9	4,521.5	1,539.9
Net budgetary surplus resulting from adjustments applied against the annual deficit and accumulated net debt	3,353.3			3,353.3	2,981.6			2,981.6
	3,570.5	3,570.5	5,378.2	5,378.2	3,152.9	3,152.9	4,521.5	4,521.5

TABLE 11

STATEMENT OF ADJUSTED BUDGETARY REVENUE AND EXPENDITURE OF THE GOVERNMENT OF CANADA BEFORE CONSOLIDATION AND AFTER ELIMINATION OF INTERNAL FINANCIAL TRANSACTIONS FOR THE YEAR ENDED ON MARCH 31, 1976

(in millions of dollars)

	1975–76	1974–75
REVENUE		
Tax	26,296.8	22,328.0
Non-Tax—		
Return on investments	1,972.3	1,724.2
Post Office—Net postal revenue	444.0	485.5
Refunds of previous years' expenditure	44.6	27.1
Service and service fees	43.8	41.8
Proceeds from sales	8.5	12.3
Privileges, bullion, premium and exchange	76.3	82.9
Miscellaneous	55.9	35.7
Revenue after elimination of internal financial transactions	28,942.2	24,737.5
EXPENDITURE		
Operating—		
Public debt interest	2,659.3	2,337.5
Other	8,112.8	6,769.7
	10,772.1	9,107.2
Capital	1,375.7	1,237.7
Grants, contributions and transfer payments	17,463.0	12,557.1
Expenditure after elimination of internal financial transactions	29,610.8	22,902.0
ADJUSTED BUDGETARY DEFICIT	668.6	(1,835.5)
RECONCILIATION OF ADJUSTED BUDGETARY DEFICIT		
Budgetary deficit as per Statement of Revenue and Expenditure	4,021.9	1,146.1
Internal financial transactions eliminated:		
Budgetary charges	217.2	171.3
Budgetary credits	(3,570.5)	(3,152.9)
ADJUSTED BUDGETARY DEFICIT	668.6	(1,835.5)

FEDERAL GOVERNMENT REVENUE AND EXPENDITURE ON A NATIONAL ACCOUNTS BASIS

Revenue and expenditure, on a national accounts basis, increased during the year 1975-76. The rate of increase of expenditures far exceeded that of revenue, however, consequently the deficit on a national accounts basis increased from $121 million in 1974-75 to $4,124 million in 1975-76.

Personal direct taxes rose in excess of 11% or $1,685 million in 1975-76. Higher labour income of 14%, offset to some extent by higher personal exemptions, was the most significant factor in this increase.

Corporate direct taxes increased by only 2.8% or $140 million in line with the very modest increase in corporation profits.

Indirect taxes, the second largest component of revenue, decreased during 1975-76 by $316 million or 4% as opposed to an increase of $1,875 million in 1974-75. A decrease of almost 38% in the yield of the oil export charge, due to a reduction in the rate and a fall in oil exports contributed to the decline in this major component of revenue. Sales taxes decreased during the year reflecting the first full year impact of the rate decreases introduced in the November 1974 budget. This decrease was offset by the yield from the newly enacted gasoline special excise tax.

Federal investment income increased by $76 million or 3.5%, down from an advance of 20.6% in the previous year. Interest on loans and advances and on pension funds managed by the government, each rose by $156 million. This was in large measure offset by a decline in remitted trading profits of government enterprises.

Federal expenditure increased during the year by 18.5% or $5,688 million compared with a $6,994 million rise in the

previous year. All components reflected increases of varying degree with transfers to persons, transfers to other levels of government, goods and services non-defence and interest on public debt accounting for more than three quarters of the total increase.

The increase of $1,887 million or 20.7% in the transfers to persons was associated with larger benefit payments under the old age security (+$487 million) and the unemployment insurance (+$989 million) programs. The former resulted from increases in payments in keeping with the rise in the cost of living index and the latter reflected the continued high level of unemployment during the year.

Increases in the transfer to other levels of government component of $864 million or 12.8% reflected higher outlays under such programs as Hospital Insurance and Diagnostic Services Act (+$367 million), Medical Care Act (+$33 million), Canada Assistance Plan (+$259 million), Bilingualism (+$38 million) and grants for regional economic expansion (+$45 million).

Interest on the public debt rose by $744 million or 23.3% reflecting the higher rates of interest prevailing during the year and from a net increase in outstanding debt.

Expenditure on non-defence goods and services amounted to $5,842 million for an increase of $810 million or 16.1%, compared to the implicit price index increase of 9.7%. Outlays on defence goods and services rose during the year by just over 15% or $399 million.

Subsidy payments rose by 23.3% during 1975-76. This rise of $570 million was due mainly to higher payments to oil importers in Eastern Canada (+$454 million) under the oil stabilization program, larger payments in connection with the Two Price Wheat Act (+$107 million) and increased compensation to rail companies under the National Transportation Act.

Payments to non-residents continued to rise significantly during 1975-76 increasing by 28% due to higher official contributions abroad (+$119 million) under the various international assistance and food aid programs.

TABLE 12

FEDERAL GOVERNMENT REVENUE AND EXPENDITURE ON A NATIONAL ACCOUNTS BASIS

(in millions of dollars)

			Increase or Decrease	
	1975–76[1]	1974–75[2]	Amount	%
REVENUE				
Direct taxes, persons	15,961	14,276	1,685	11.8
Direct taxes, corporations	5,125	4,985	140	2.8
Withholding taxes	484	440	44	10.0
Indirect taxes	8,044	8,360	−316	−3.8
Investment income	2,265	2,189	76	3.5
Other current transfers from persons	7	8	−1	
Capital consumption allowance	442	385	57	14.8
Total revenue	32,328	30,643	1,685	5.5
EXPENDITURE				
Goods and services, defence	2,985	2,586	399	15.4
Goods and services, non-defence	5,842	5,032	810	16.1
Transfers to persons	11,005	9,118	1,887	20.7
Interest on public debt	3,908	3,164	744	23.5
Subsidies	3,013	2,443	570	23.3
Capital assistance	287	214	73	34.1
Transfers to other levels of government	7,627	6,763	864	12.8
Payments to non-residents	562	439	123	28.0
Gross capital formation	1,223	1,005	218	21.7
Total expenditure	36,452	30,764	5,688	18.5
Surplus or deficit (−)	−4,124	−121		

[1] Preliminary estimates.

[2] Actuals differ from those preliminary estimates previously published in the 1974 Public Accounts.

Reconciliation of the Public Accounts and National Accounts Presentation

The reconciliation of revenue and expenditure, within the national accounts framework, with that within the budgetary or public accounts framework is presented in Tables 13 and 14.

The framework (national accounts or public accounts) within which the annual budget or surplus is computed, has a significant impact on its level. The contributing factors to the difference may be grouped within three classifications:

(i) transactions included within the budgetary or public accounts framework, but excluded from the national accounts framework, e.g. Post Office which is deemed

by international convention, to be an enterprise in national accounts analysis,

(ii) extra-budgetary transactions excluded from the budgetary or public accounts presentation, but included in the national accounts determination of government revenue and expenditure, e.g. the Unemployment Insurance Account,

(iii) other adjustments required to convert data in accordance with national accounts concepts, such as those required to convert investment income, corporate income tax and capital formation from a cash to an accrual basis, and those required to incorporate the transactions of other government funds and Crown agencies within the national accounts framework.

In the public accounts, the budgetary deficit of $1,146 million in 1974-75 increased to $4,022 million in 1975-76, while within the national accounts framework the deficit of $121 million in 1974-75 increased to a deficit of $4,124 million in 1975-76.

TABLE 13

FEDERAL GOVERNMENT REVENUE
PUBLIC ACCOUNTS AND NATIONAL ACCOUNTS RECONCILIATION

(in millions of dollars)

	1975–76[1]	1974–75[3]
BUDGETARY REVENUE	29,159	24,909
Deduct:		
Budgetary return on investment	−2,097	−1,832
Post Office revenue	−444	−486
Other non-tax budgetary revenue	−322	−264
Corporate income tax excess of accruals over collections	−565	203
	−3,428	−2,379
Add:		
Old age security taxes[2]	796	3,159
Unemployment insurance account—Employer-employee contributions	2,087	1,622
Government pension funds—Employer-employee contributions	1,019	914
	3,902	*5,695*
Government investment income:		
Interest on loans, advances and investments	1,174	1,019
Interest receipts on social insurance and government pension funds	902	745
Remitted profits less covered losses of government business enterprises	136	399
	2,212	*2,163*
Capital consumption allowance	442	385
Miscellaneous	41	−130
	6,597	8,113
Total revenue, national accounts basis	32,328	30,643

[1] Preliminary estimates.

[2] Under amendments to the Old Age Security Act which came into effect at the end of June, 1975, the Old Age Security Fund ceased to exist and transfers of personnal and corporation income taxes and sales taxes previously made to the Fund were discontinued and included in budgetary revenue.

[3] Actuals differ from those preliminary estimates previously published in the 1974-75 Public Accounts.

TABLE 14

FEDERAL GOVERNMENT EXPENDITURE
PUBLIC ACCOUNTS AND NATIONAL ACCOUNTS RECONCILIATION

(in millions of dollars)

	1975–76[1]	1974–75[6]
BUDGETARY EXPENDITURE	33,181	26,055
Deduct:		
Budgetary transfers to funds and agencies[2]	−2,026	−2,105
Post Office expenditure	−913	−732
Deficit of government business enterprises	−178	−182
Reserves and write-offs	−135	−87
Purchase of existing capital assets	−49	−163
Budgetary revenue items offset against budgetary expenditure[3]	−170	−161
	−3,471	−3,430
Add:		
Extra budgetary funds expenditure:		
Old age security benefits[5]	911	3,445
Unemployment insurance benefits	3,317	2,328
Government pensions	412	365
	4,640	*6,138*
Expenditures of government funds and agencies[2]	1,497	1,256
Gross capital formation	1,223	1,005
Miscellaneous[4]	−618	−260
	6,742	8,139
Total current expenditure	36,452	30,764

[1] Preliminary estimates.

[2] In the national accounts, budgetary appropriations to various funds and agencies are replaced by the expenditures actually made by these funds and agencies.

[3] The largest component of this item consists of revenue from sales of goods and services by the government sector. These sales appear as final expenditure of the private sector and are deducted to avoid double counting.

[4] This item includes the supplementary period adjustment. In the national accounts, expenditures on goods and services in the supplementary period are split evenly between adjacent fiscal years; most other expenditure items are shifted entirely to the next fiscal year.

[5] Under amendments to the Old Age Security Act which came into effect at the end of June, 1975, the Old Age Security Fund ceased to exist and benefits paid were charged to budgetary expenditure.

[6] Actuals differ from those preliminary estimates previously published in the 1974-75 Public Accounts.

SECTION 5

1975-76
PUBLIC ACCOUNTS

Revenue

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Supplementary statement	
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REVENUE

Budgetary revenue falls into two main classes, tax revenue and non-tax revenue. The most important of these from a revenue standpoint and its effect on the country's economy is tax revenue which accounted for 90% of total revenue in 1975-76.

The main sources of tax revenue are personal and corporation income taxes, excise taxes (including the general sales tax, the oil export charge and the special excise tax on gasoline), customs import duties and excise duties.

Non-tax revenue consists of return on investments which includes interest received on loans and advances made by the government to crown corporations, provincial and municipal governments, national governments and departmental operating accounts and the government's share of profits made by crown corporations; revenue which arises from the operations of the Post Office; and other miscellaneous items arising from the normal activities of the government.

In addition to those receipts referred to above, there are receipts arising from certain program activities which are not credited to budgetary revenue as such, but are taken into the government's accounts as credits to the appropriations covering those programs. The authority for this action is included in the program details of the Appropriation Acts.

Also, under federal-provincial agreements the federal government collects provincial income taxes for certain provinces which are not included as budgetary revenue but are credited to a deposit account pending their transmittal to the relevant province.

Other receipts which are not included in budgetary revenue are taxes or their equivalent arising from provisions of the Old Age Security Act, collections under provisions of the Canada Pension Plan and contributions under the Unemployment Insurance Act.

Summary

Budgetary revenue in 1975-76 totalled $29,159 million, $4,251 million or 17% over the comparable amount of $24,908 million received in 1974-75. Tax revenue at $26,297 million accounted for 90% of total budgetary revenue and non-tax revenue at $2,862 million accounted for 10% of the total revenue for 1975-76. In 1974-75 tax revenue was $22,328 million or 90% of the total and non-tax revenue was $2,580 million or 10%.

Tax revenue increased by $3,969 million over 1974-75 receipts; the yield from personal income taxes was $2,134 million higher, from corporation income taxes $1,323 million higher, from sales tax $465 million higher, from oil export charge $382 million lower, from customs import duties $78 million higher. Non-tax revenue increased by $282 million; return on investments was $265 million higher, Post Office revenue was $41 million lower and other non-tax revenue were $58 million higher than in 1974-75.

Chart 5-A

BUDGETARY REVENUE BY MAJOR SOURCE
Fiscal Year Ended March 31, 1976
Millions of Dollars

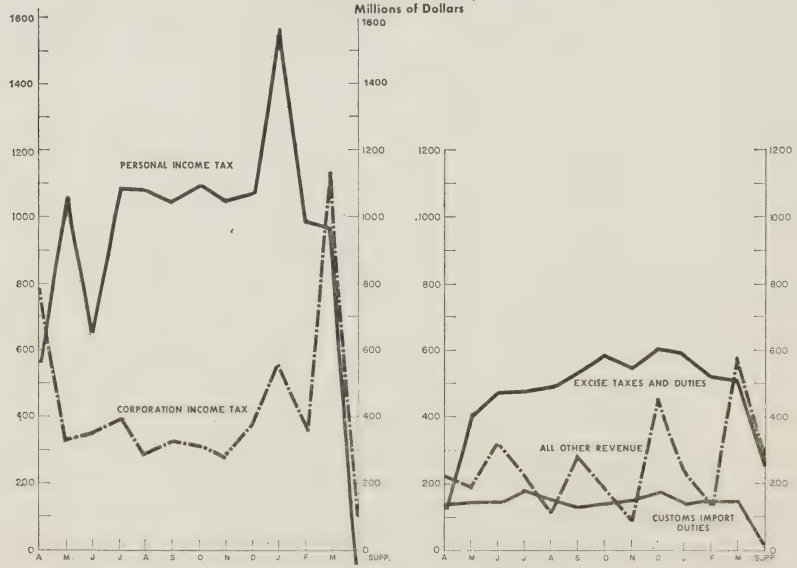


TABLE 1

BUDGETARY REVENUE BY MAJOR SOURCE

(in millions of dollars)

SOURCE	Fiscal year ended March 31 1976 Amount	%	1975 Amount	%	Increase or decrease (−) Amount	%
Tax revenue—						
Income tax—						
Personal[1]	12,202.2	41.9	10,068.3	40.4	2,133.9	21.2
Corporation[1]	5,608.4	19.2	4,285.2	17.2	1,323.2	30.9
Non-resident	481.3	1.7	427.4	1.7	53.9	12.6
Excise taxes—						
Sales[1]	3,365.2	11.5	2,900.1	11.6	465.1	16.0
Oil export charge	1,062.9	3.6	1,445.1	5.8	−382.2	−26.4
Oil export tax			224.3	0.9	−224.3	−100.0
Other	437.7	1.5	413.4	1.7	24.3	5.9
Special excise tax—Gasoline	425.1	1.5			425.1	100.0
Customs import duties	1,887.2	6.5	1,808.9	7.3	78.3	4.3
Excise duties	815.5	2.8	748.0	3.0	67.5	9.0
Miscellaneous[2]	11.3		7.3		4.0	54.8
	26,296.8	*90.2*	*22,328.0*	*89.6*	*3,968.8*	*17.8*
Non-tax revenue—						
Return on investments	2,096.8	7.2	1,831.4	7.4	265.4	14.5
Post Office—Net postal revenue	444.0	1.5	485.5	1.9	−41.5	−8.6
Other	321.8	1.1	263.8	1.1	58.0	22.0
	2,862.6	*9.8*	*2,580.7*	*10.4*	*281.9*	*10.9*
Total budgetary revenue	29,159.4	100.0	24,908.7	100.0	4,250.7	17.1

All amounts are net after deduction of refunds and drawbacks.

	1975–76	1974–75
[1] Excluding credits to the old age security fund before changes in Old Age Security Legislation which came into effect at the end of June 1975.		
Personal income tax	507.0	1,642.0
Corporation income tax	139.8	550.5
Sales tax	149.6	966.0
	796.4	3,158.5

[2] Includes estate tax.

TABLE 2

MAJOR SOURCE OF BUDGETARY REVENUE BY MONTH FOR THE FISCAL YEAR 1975–76

(in millions of dollars)

MONTH	Personal income tax: Deductions at source	Personal income tax: Other collections	Corporation income tax	Non-resident tax	Customs import duties	Sales tax	Oil export charge	Other excise taxes and duties	Special excise tax on gasoline[1]	Non-tax revenue	Total
April, 1975	375.7	181.5	792.6	33.0	135.6	48.3	0.1	75.4		187.6	1,829.8
May	236.6	822.9	331.6	63.1	147.1	207.3	109.7	89.7		134.3	2,142.3
June	543.7	117.3	350.8	25.3	148.9	260.3	94.7	114.8		292.5	1,948.3
July	854.6	225.0	391.7	41.5	186.3	251.1	77.0	148.4		194.5	2,370.1
August	953.6	122.1	292.3	31.1	155.9	275.2	115.3	101.0		90.4	2,136.9
September	935.6	118.4	326.3	18.8	146.8	308.8	91.3	105.5	28.8	256.6	2,336.9
October	897.4	198.5	308.0	31.6	155.1	319.2	73.4	174.0	16.4	166.4	2,340.0
November	1,009.2	48.6	281.3	28.1	159.5	281.0	78.6	72.7	118.6	53.2	2,130.8
December	1,007.0	62.0	392.1	31.3	171.1	331.3	80.9	131.0	58.5	418.0	2,683.2
January, 1976	1,337.3	235.0	546.0	108.1	150.1	318.0	100.2	113.5	56.1	130.2	3,094.5
February	925.2	72.5	367.8	39.4	156.4	298.9	105.6	87.4	29.3	110.1	2,192.6
March	848.4	118.1	1,126.7	28.3	155.1	320.4	70.3	51.1	66.4	559.8	3,344.6
Supplementary	−76.3	32.3	101.2	1.7	19.3	145.4	65.8		51.0	269.0	609.4
Total	9,848.0	2,354.2	5,608.4	481.3	1,887.2	3,365.2	1,062.9	1,264.5	425.1	2,862.6	29,159.4

[1] Effective June 24, 1975, a special excise tax was applicable on gasoline.

The amount of revenue is affected by changes in taxation rates, by changes in the base on which taxes are calculated and by variations in economic conditions. Income tax liability relates to the income of a taxation year but the system of collecting personal and corporation income taxes by instalments produces a distribution of receipts throughout the fiscal year. The distribution of revenue receipts between months may be affected by administrative factors.

Under fiscal arrangements that became operative in 1962, the federal government entered into tax-collection agreements under which it collects the provincial personal income taxes of all provinces except Quebec and the provincial corporation income taxes of all provinces except Ontario and Quebec.

Personal and corporation income taxes collected by the federal government on behalf of the provinces, and subsequently remitted to the provinces, are not included in the tables shown here.

During the year collections were $4,105 million and payments to the provinces were $4,039 million.

Tax Revenue

The effect of the tax changes implemented in 1975-76 was to moderate the growth in revenue which ordinarily would accompany a period of rapid growth in the economy.

As is shown in Table 1, tax revenue totalled $26,297 million in 1975-76 compared with $22,328 million in 1974-75. The main changes were increases of $2,134 million in personal income taxes, $1,323 million in corporation income tax, $465 million in sales tax, $425 million in gasoline tax and $78 million in customs import duties.

Table 3 presents a comparison for the latest five fiscal years of tax revenue and old age security taxes on a per capita basis. Tax revenue which was $579.83 per capita in 1971-72 was $1,147.18 per capita in 1975-76; old age security taxes which were $97.76 per capita in 1971-72 were $34.75 in 1975-76.

TABLE 3

TAX REVENUE AND OLD AGE SECURITY TAXES PER CAPITA[3]

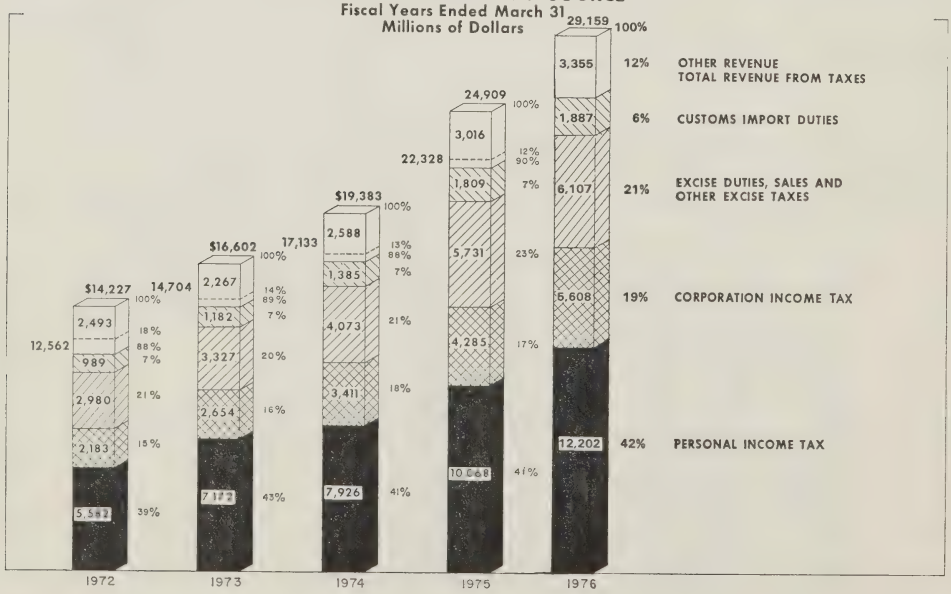
Fiscal year ended March 31	Tax revenue	Old age security tax[1]	Total
	$	$	$
1972	579.83	97.76	677.59
1973	671.05	101.27	772.32
1974	771.52	112.42	883.94
1975	989.10	137.79	1,126.89
1976	1,147.18	34.75[2]	1,181.93

[1] The old age security taxes were eliminated after 1971 but amounts determined by reference to the previously existing old age security tax rates are credited to the old age security fund.

[2] Under amendments to the Old Age Security Act, which came into effect at the end of June, 1975, the Old Age Security Fund ceased to exist, benefits paid are to be charged to budgetary expenditure and transfers of personal and corporation income taxes and sales tax previously made to the fund are to be discontinued.

[3] During the fiscal year, the revenue per capita was determined by the October 1, population.

Chart 5-B



Tax on personal income

In 1975-76 personal income tax was again the largest source of government revenue. Its yield (excluding credits to the old age security fund to June 1975) was $12,202 million or 42% of all budgetary revenue compared with $10,068 million or 40% in 1974-75. The increase of $2,134 million was due mainly to a higher level of personal incomes in 1975-76.

As is shown in Table 2, personal income taxes deducted at source were considerably lower in April, May and June. This was due to the unusually large refund payments made in these months. Table 2 also shows that other collections, which are direct payments by individuals, were higher in May reflecting the payment of balances due for the taxation year 1974 and also in July, October and January reflecting the receipt of quarterly payments.

An amount of $507 million in respect of personal income taxes was credited to the old age security fund compared with $1,642 million in 1974-75. The 1975-76 amount of $507 million represents credits to the end of June 1975.

Corporation income tax

Corporation income tax was the second largest source of government revenue. The yield (excluding credits to the old age security fund to June 1975) was $5,608 million or 19% of total budgetary revenue compared with $4,285 million or 17% in 1974-75. The increase of $1,323 million was due mainly to higher corporation income during the year.

As reflected in Table 2 collections in April include final payments in respect of the 1974 taxation year.

An amount of $140 million in respect of corporate income taxes was credited to the old age security fund compared with $551 million in 1974-75.

Non-resident tax

Revenue in this category is derived from tax withheld from dividends, interest, rents, royalties, alimony and income from estates and trusts paid to non-residents. Collections for 1975-76 were $481 million, an increase of $54 million or 13% over the 1974-75 total.

Excise taxes

Excise taxes including the sales tax, oil export charge and gasoline tax totalled $5,291 million, 18% of total budgetary revenue compared with $4,983 million or 20% in 1974-75.

Included in excise tax is $1,063 million in oil export charge, applicable to exports made since the beginning of March 1974, imposed under the Excise Tax Act. From a revenue standpoint the general sales tax was the most important tax levied under the Excise Tax Act. Receipts (excluding the amount credited to the old age security fund) were $3,365 million, $465 million more than 1974-75 receipts.

An amendment to the Excise Tax Act, effective June 1975, provides for a special excise tax on gasoline of ten cents per gallon. Under certain conditions the amounts received may be refunded to purchasers. As of March 31, 1976, $481 million was received and $56 million refunded and charged to revenue. This special excise tax in part offset the oil export charge decrease in revenue due to the fall in the rate of the charge and significant reductions in the volume of oil exported.

An amount of $150 million in respect of sales tax was credited to the old age security fund to June 1975, compared with $966 million in 1974-75.

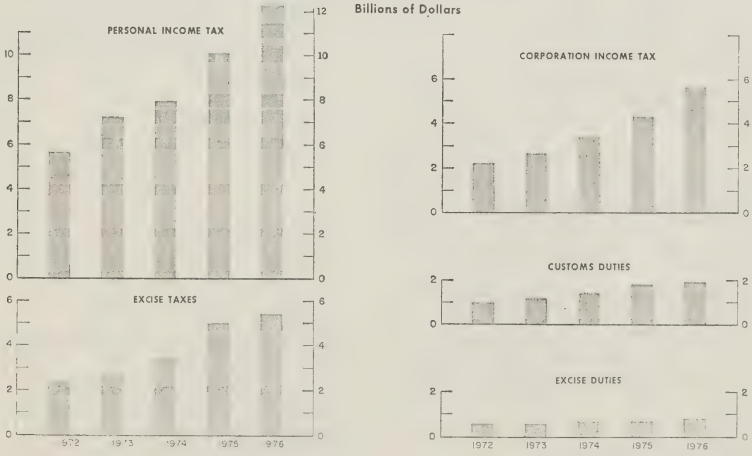
The yield from other excise taxes levied under the Excise Tax Act, other than the general sales tax, the oil export

Chart 5-C

PRINCIPAL SOURCES OF TAX REVENUE

Fiscal Years Ended March 31

Billions of Dollars



charge and the gasoline tax was $438 million, $24 million more than in 1974-75. Under amendments to the Old Age Security Act, effective June 26, 1975, the old age security fund ceased to exist. Benefits paid are charged to budgetary expenditure and transfers of personal, corporation and sales tax previously made to the fund were discontinued. Credited to the fund in 1974-75 was $1,642 million in personal income tax, $550 million in corporation income tax and $966 million in sales tax.

TABLE 4

(in millions of dollars)

EXCISE TAX COLLECTIONS	Fiscal year ended March 31		Increase or decrease (−)	
	1976	1975	Amount	%
Sales tax	3,514.8	3,866.1	−351.3	−9.1
Less: amount transferred to the old age security fund	−149.6	−966.0	816.4	84.5
	3,365.2	*2,900.1*	*465.1*	*16.0*
Other excise taxes—				
Cigarettes, tobacco and cigars	369.5	367.3	2.2	0.6
Jewellery, watches, ornaments, etc.	32.5	20.8	11.7	56.3
Matches and lighters	2.8	2.3	0.5	21.7
Oil export charge	1,062.9	1,445.1	−382.2	−26.4
Oil export tax		224.3	−224.3	−100.0
Special excise tax—Gasoline	425.1		425.1	100.0
Wines	12.0	12.7	−0.7	−5.5
Sundry commodities	19.5	8.2	11.3	137.8
Interest and penalties	2.8	2.7	0.1	3.7
Less: refunds	−1.4	−0.6	−0.8	−133.3
	1,925.7	*2,082.8*	*−157.1*	*−7.5*
	5,290.9	4,982.9	308.0	6.2

Customs import duties

Receipts from this source totalled $1,887 million compared with $1,809 million in 1974-75.

Excise duties

Excise duties were levied on alcoholic beverages (other than wines) and tobacco products. (Additional taxes on tobacco products and taxes on wines were levied under the Excise Tax Act). Net receipts in 1975-76 were $815 million compared with $748 million in 1974-75.

Gross receipts of $536 million from duties on alcoholic beverages consisted of $352 million in respect of spirits and $184 million in respect of beer and were $46 million higher than collections of $490 million in 1974-75 of which $312 million was in respect of spirits and $178 million in respect of beer.

Gross receipts of $290 million from duties on tobacco products were $31 million more than in 1974-75.

Refunds and drawbacks of $11 million resulted in net excise duty collections of $815 million in 1975-76. In 1974-75 refunds and drawbacks were $1 million and net receipts were $748 million.

TABLE 5

(in millions of dollars)

EXCISE DUTY COLLECTIONS	Fiscal year ended March 31		Increase or decrease (−)	
	1976	1975	Amount	%
Cigarettes, tobacco and cigars	289.7	258.3	31.4	12.2
Spirits	352.5	311.9	40.6	13.0
Beer	184.1	178.3	5.8	3.3
Licences	(1)	(1)		
	826.3	*748.5*	*77.8*	*10.4*
Less: refunds and drawbacks	−10.8	−0.5	−10.3	
	815.5	748.0	67.5	9.0

(1) Less than $50,000.

Miscellaneous

Revenue under this heading during the fiscal year was $11 million compared with $7 million in 1974-75.

Non-Tax Revenue

Non-tax revenue totalled $2,862 million in 1975-76, $282 million or 11% higher than in 1974-75. The main changes were increases of $265 million in return on investments and an increase of $37 million in refunds of previous years' expenditure. The increase of $282 million in non-tax revenue resulted mainly from the normal growth in returns on government investments. The principal components of this increase were Bank of Canada profits, which rose by $102 million and Central Mortgage and Housing Corporation interest and remitted profits which rose by $73 million.

TABLE 6

(in millions of dollars)

NON-TAX REVENUE	Fiscal year end March 31		Increase or decrease (−)	
	1976	1975	Amount	%
Return on investments	2,096.8	1,831.4	265.4	14.5
Post Office—Net postal revenue	444.0	485.5	−41.5	−8.6
Refunds of previous years' expenditure	121.0	84.1	36.9	43.9
Services and service fees	48.3	45.2	3.1	6.9
Proceeds from sales	12.2	15.8	−3.6	−22.8
Privileges, licences and permits	37.8	32.2	5.6	17.4
Bullion and coinage	36.7	47.5	−10.8	−22.7
Premium, discount and exchange	1.8	3.2	−1.4	−43.7
Miscellaneous	64.0	35.8	28.2	78.8
	2,862.6	2,580.7	281.9	10.9

Return on investments

These receipts, in an amount of $2,097 million, consisted of income derived from loans and advances made by the government and from investments by the government in productive or earning assets. In 1974-75 receipts were $1,831 million.

The following table summarizes the larger items. Further details are given at the end of this section.

TABLE 7

(in millions of dollars)

RETURN ON INVESTMENTS	Fiscal year ended March 31 1976	1975	Increase or decrease (−)
Loans to, and investments in, crown corporations—			
Bank of Canada—Profits	583.5	481.3	102.2
Canadian National Railways	121.1	110.4	10.7
Central Mortgage and Housing Corporation—			
Interest on debentures	513.0	440.3	72.7
Net profit	6.8	6.9	−0.1
	519.8	*447.2*	*72.6*
Export Development Corportation	59.1	42.8	16.3
Farm Credit Corporation	108.7	86.8[1]	21.9
Northern Canada Power Commission—			
Indian Affairs and Northern Development	4.6	3.8	0.8
Regional Economic Expansion	14.4	14.6[1]	−0.2
	19.0	*18.4*	*0.6*
The St. Lawrence Seaway Authority	23.9	26.6	−2.7
Other	60.3	65.1	−4.8
	1,495.4	1,278.6	216.8
Other loans and investments—			
National governments	19.8	20.7	−0.9
Provincial governments	0.4	0.7	−0.3
Exchange fund account	252.2	269.4	−17.2
International Monetary Fund	0.6	0.3	0.3
Interest-bearing deposits with chartered banks	194.0	125.3	68.7
Municipal Development and Loan Board	11.9	13.5	−1.6
Soldier Settlement and Veterans' Land Act—			
Loans and advances	27.8	27.3	0.5
Airport Revolving Fund	36.0	31.0	5.0
Miscellaneous	58.7	64.6	−5.9
	601.4	*552.8*	*48.6*
	2,096.8	1,831.4	265.4

[1] Amends reporting in previous year's Public Accounts.

Loans to, and investments in Crown corporations

Receipts from Crown corporations at $1,495 million were $217 million more than in the previous year. The main changes were increases of $102 million in the Bank of Canada profits paid to the government and $73 million in payments by the Central Mortgage and Housing Corporation.

Bank of Canada profits paid to the government were $583 million compared with $481 million in 1974-75 and Central Mortgage and Housing Corporation paid $520 million compared with $447 million in 1974-75.

Other loans and investments

The yield from other loans and investments was $601 million compared with $553 million in 1974-75.

The main changes were an increase of $69 million in interest-bearing deposits with chartered banks, $17 million less in Exchange Fund profits ($252 million compared with $269 million in 1974-75).

Other receipts included $194 million from interest-bearing deposits with chartered banks ($125 million in 1974-75), $20 million from national governments ($21 million in 1974-75), $12 million in interest from loans made to the Municipal Development and Loan Board ($14 million in 1974-75) and $28 million in interest from loans and advances made under the Soldier Settlement and Veterans' Land Act ($27 million in 1974-75).

Post Office revenue

Gross receipts from Post Office operations were $560 million but authorized disbursements from revenue for salaries and rent allowances, other allowances and commissions at semi-staff and revenue offices, commissions at sub-offices, transit charges on Canadian mail forwarded through and delivered in foreign countries, etc., in the amount of $84 million and revenue credits to expenditure of $32 million resulted in net revenue of $444 million. In 1974-75 comparable amounts were gross receipts of $611 million, authorized disbursements of $80 million, credits to expenditure of $46 million and net revenue of $485 million.

TABLE 8

(in millions of dollars)

POST OFFICE REVENUE	Fiscal year ended March 31 1976	1975	Increase or decrease (−)
Postage—			
In Canada	528.4	581.2	−52.8
From foreign countries	11.2	7.9	3.3
Money orders	9.4	9.7	−0.3
Rental of post office boxes	6.5	6.2	0.3
Sale of philatelic values	4.9	5.0	−0.1
Other	0.4	1.2	−0.8
Gross postal revenue	560.8	611.2	−50.4
Less—			
Expenditure charged directly to revenue—			
Salaries and allowances—			
Revenue post offices	−20.1	−20.0	−0.1
Semi-staff post offices	−47.1	−42.8	−4.3
Sub-post offices	−9.2	−9.1	−0.1
Postage and transit charges to or through foreign countries	−5.5	−5.6	0.1
Other	−2.5	−2.4	−0.1
	−84.4	*−79.9*	*−4.5*
	476.4	531.3	−54.9
Less—			
Receipts credited to appropriations	−32.4	−45.8	13.4
Net postal revenue	444.0	485.5	−41.5

As is shown in the section on budgetary expenditure the net costs of operating the Post Office during 1975-76 (excluding the $84 million charged to revenue) were $913 million. As net revenue was $444 million, there was an operating deficit of $469 million. In 1974-75 net costs of $738 million and net revenue of $486 million resulted in an operating deficit of $252 million.

Refunds of previous years' expenditure

Refunds received in 1975-76 of expenditure made in prior years totalled $121 million compared with $84 million in 1974-75.

Central Mortgage and Housing Corporation received $77 million in reimbursement of losses resulting from the operation of public housing projects, the Department of Regional Economic Expansion received $6 million resulting from adjustments to projects financed by the Atlantic Development Board, the Department of National Defence received $4 million mainly from adjustments to cost audits and to adjustments on contracts with the United States Government and the Department of Veterans Affairs received $3 million mainly from refunds of veterans pensions, allowances and re-establishment credits.

Services and service fees

Revenue from this source was $48 million compared with $45 million in 1974-75.

The Department of Agriculture received $15 million mainly for services in connection with the inspection, weighing, storage and elevation of grain and the Department of Consumer and Corporate Affairs received $3 million from weights and measures and electricity and gas inspection fees.

Proceeds from sales

Receipts of $12 million were $4 million less than in 1974-75. The Department of Supply and Services received $2 million from the sales of surplus crown assets; Central Mortgage and Housing Corporation received $1 million from the sales of properties; and the Department of Agriculture received $4 million from the sale of livestock and produce.

Privileges, licences and permits

Revenue from this category totalled $38 million in 1975-76, $6 million more than the previous fiscal year.

The Department of Indian Affairs and Northern Development received $19 million ($16 million in 1974-75) mainly in respect of oil, gas and gold. The Department of Consumer and Corporate Affairs received $7 million from patents, trade marks, charters, etc. ($7 million in 1974-75).

Bullion and coinage

This revenue which is derived from transactions in the bullion and coinage working capital advance account was $11 million less than in 1974-75.

Premium, discount and exchange

These transactions resulted in a net revenue of $2 million in 1975-76 compared with a net revenue of $3 million in 1974-75.

Miscellaneous

Other non-tax revenue of $64 million was $28 million more than in 1974-75.

Receipts and Revenue Credited to Appropriations

Receipts and revenue arising from the activities of particular programs which are credited to the appropriations of those programs and which are not included in budgetary revenue totalled $782 million in 1975-76 compared with $714 million in 1974-75.

The following table summarizes these receipts by departments for the fiscal year ended March 31, 1976, with comparative figures for 1974-75.

TABLE 9

(in millions of dollars)

RECEIPTS AND REVENUE CREDITED TO APPROPRIATIONS	Fiscal year ended March 31					
	1976			1975		
	Interdepartmental receipts	Sales, fees and receipts	Total	Interdepartmental receipts	Sales, fees and receipts	Total
Agriculture	(1)	6.8	6.8		6.1	6.1
Communications	2.7	11.9	14.6		11.3	11.3
Energy, Mines and Resources	52.8	5.8	58.6	2.3	44.8	47.1
Environment	30.2	5.0	35.2	25.7	2.4	28.1
External Affairs		(1)			0.1	0.1
Finance	2.1	2.6	4.7	1.3	2.3	3.6
Indian Affairs and Northern Development		11.1	11.1		7.9	7.9
Labour	0.3	0.1	0.4		0.3	0.3
Manpower and Immigration	0.1		0.1	0.1		0.1
National Defence	13.5	183.7	197.2	8.1	187.9	196.0
National Health and Welfare	11.6		11.6	10.8		10.8
National Revenue	23.9	2.5	26.4	20.9	2.7	23.6
Post Office		32.4	32.4		45.8	45.8
Public Works	38.0	14.8	52.8	19.0	23.2	42.2
Science and Technology	4.3	0.6	4.9			
Secretary of State	7.3	3.6	10.9		10.7	10.7
Solicitor General—						
Royal Canadian Mounted Police	12.9	96.1	109.0	9.8	80.0	89.8
Supply and Services	41.2	0.4	41.6	30.3		30.3
Transport	15.1	105.8	120.9	32.4	73.4	105.8
Treasury Board	5.1		5.1	18.5		18.5
Urban Affairs		5.7	5.7		5.0	5.0
Veterans Affairs		32.5	32.5		31.2	31.2
	261.1	521.4	782.5	179.2	535.1	714.3

(1) Less than $50,000.

Return on Investments

Particulars	Time	Date to which interest was paid	Rate of interest	Amount invested(1)	Amount realized
			%	$	$
Agriculture					2,137,789
Canadian Dairy Commission	various	various	various	200,029,000	3,389,152
Farm Credit Corporation	1 year	various	various	1,873,202,691	106,585,714
Farm Syndicates Credit Act	various	Jan. 1, 1976	various	12,499,202	776,069
Multi-Purpose Exhibition Buildings	various	various	various	25,713,966	1,325,230
					114,213,954
Communications—					
Teleglobe Canada	1 year		various	29,590,326	1,613,149
Telesat Canada	various	Mar. 31, 1976	various	30,000,000	1,227,772
					2,840,921
Energy, Mines and Resources—					
Atomic Energy of Canada Ltd	various	various	various	1,111,895,147	15,162,347
Coleman Collieries				1,477,000	124,799
Crown Trust				5,775	
Eldorado Nuclear Ltd				55,640,228	
Hydro Quebec Research Institute				19,975,329	1,544,950
Other					174
					16,832,270
Environment				24,757,608	2,093,410
External Affairs					305,932
Canadian International Development Agency					1,341,460
					1,647,392
Finance—					
Airport Revolving Funds					36,035,606
Bank of Canada—Government's share of profits for the calendar year 1975				5,920,000	583,457,135
Canada Deposit Insurance Corporation	various		various	10,000,000	862,500
Exchange Fund—Profits for the calendar year 1975				4,754,279,053	252,168,409
Interest bearing deposits with chartered banks					194,012,263
International Monetary Fund Income				1,341,602,661	618,882
Investments held for retirement of unmatured debt	various		various		934,562
City of Montreal, share of Expo				2,944,000	237,030
Municipal Development and Loan Board	various		various	213,018,697	11,935,939
Municipal Improvements Assistance Act	1 year		2	19,796	760
Special Development Loan				134,708,862	9,213,016
Employment Loans Program 1971				126,550,888	9,135,241
Town of Oromocto, New Brunswick				549,135	35,891
Town of Oromocto Development Corporation				810,405	44,537
Saint John Bridge Authority				7,062,983	
Ottawa Civil Service Recreational Association	1 year		various	877,327	36,917
Securities Investment Account	various		various	82,570,905	7,979,440
					866,621
Advance to Unemployment Insurance Fund				2,158,290,693	13,609,976
Winter Capital Projects				246,270,726	2,123,910
Miscellaneous Revolving Funds					5,481,026
Other					8,095,394
					1,136,885,055
National Governments—					
Loans under Export Credits Insurance Act, 1944—					
Belgium	1 year		3	2,307,000	103,815
France	1 year		3	16,736,000	753,120
Netherlands	1 year		various	4,590,000	298,350
United Kingdom—					
Financial Agreement Act, 1946	1 year		2	736,247,333	15,175,639
Deferred interest	1 year		2	101,077,267	3,461,656
France—Interim credit—					
Consolidated interest	1 year		3	164,000	7,380
					19,799,960

Return on Investments—*Continued*

Particulars	Time	Date to which interest was paid	Rate of interest	Amount invested[1]	Amount realized
			%	$	$
Finance—*Concluded*					
Provinces—Loans—					
Quebec—					
Debt account					58,944
Quebec Share of Expo			5.46	2,208,000	177,772
Manitoba—Treasury Bills			2⅝	1,657,531	50,337
Saskatchewan—Treasury Bills			2⅝	2,543,816	19,558
Alberta—Treasury Bills			2⅝	1,062,125	27,560
British Columbia—Treasury Bills			2⅝	1,500,332	110,443
					444,614
					1,157,129,629
Indian Affairs and Northern Development—					
Northern Canada Power Commission	various		various	152,770,182	4,561,725
Northwest Territories				121,283,594	847,915
Yukon Territory				51,847,246	493,569
Other				135,063,128	895,966
					6,799,175
Industry, Trade and Commerce					2,478,139
Contracts of Insurance under the Export Development Corporation Act				1,188,245,676	59,139,132
					61,617,271
Manpower and Immigration				4,189,819	105,354
National Defence				19,568,485	983,339
National Revenue—Customs and Excise					62,750
Public Works				27,514,910	
Regional Economic Expansion—					
Northern Canada Power Commission—					
Atlantic Provinces Power Development Act	various		various	214,569,093	14,401,268
Other					11,531,680
					25,932,948
Secretary of State					40,635
Canadian Broadcasting Corporation	various		various	198,352,910	
Public Service Commission				321,300	
Other				778,197	
Solicitor General					719,117
Royal Canadian Mounted Police					171,887
					891,004
Supply and Services—					
Canada Government Printing Bureau for services received—					
Other					602
Interest on loans from Consolidated Revenue Fund—					
Canadian Commercial Corporation					440,487
Royal Canadian Mint					1,825,482
Other					1,588,042
Special remittance out of accumulative surplus—					
Royal Canadian Mint					1,006,774
					4,861,387
Transport—					
Canadian National Railways (including Air Canada)	various		various	3,278,691,220	121,078,549
Fraser River Harbour Commissioners	1 year		various	1,151,934	83,945
Hamilton Harbour Commissioners				2,639,978	138,049
Nanaimo Harbour Commissioners				125,643	10,447

Return on Investments—*Concluded*

Particulars	Time	Date to which interest was paid	Rate of interest	Amount invested[1]	Amount realized
			%	$	$
Transport—*Concluded*					
National Harbours Board—					
Halifax Harbour				4,412,731	
Belledune Harbour				2,340,875	100,000
Montreal Harbour debentures	on account		various	194,642,699	
Saint John Harbour Bridge Authority				14,968,144	1,027,387
Trois-Rivières Harbour debentures	on account		various	3,987,356	109,652
Vancouver Harbour debentures				74,479,203	
The St Lawrence Seaway Authority				744,655,744	23,919,092
Toronto Harbour Commissioners				105,572	15,273
Other					4,757,083
					151,239,477
Urban Affairs—					
Central Mortgage and Housing Corporation—					
Interest on debentures					512,944,563
Profits					6,839,554
National Capital Commission	1 year		various		1,971,965
					521,756,082
Veterans Affairs—					
Veterans Land Act (Fund)					27,754,206
					2,096,801,204

[1] Balance at March 31, 1976.

SECTION 6

1975-76
PUBLIC ACCOUNTS

Expenditure

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APPROPRIATIONS

Although a major part of the expenses of the public service is defrayed from moneys granted by Parliament in the annual Appropriation Acts, substantial payments are made under authority of other acts which authorize expenditures out of the Consolidated Revenue Fund for specified purposes and for such definite or indefinite amounts and during such periods of time as the acts may prescribe. The spending authority granted in the annual Appropriation Acts differs from that granted in "statutory" authorities in that it is usually for a specific amount and of definite duration and, unless there is provision to the contrary in the wording of the vote, any unused balance lapses at the end of the fiscal year for which it is granted, as provided by section 30 of the Financial Administration Act.

Table 1 gives a summary of budgetary expenditure provided under the authority of the annual Appropriation Acts and various statutory authorities for the fiscal year ended March 31, 1976. A statement in greater detail, classified by department, is given in volume II.

In addition an amount of $33 million was carried fowrard from 1974-75 in accordance with provisions made in the original appropriations.

Budgetary expenditures during 1975-76, under authority of these appropriations, totalled $14,963 million, consequently, $822 million, or about 5% of the amount provided by the Appropriation Acts for budgetary expenditures, was unspent at the close of the fiscal year. Of this amount $794 million lapsed in accordance with section 30 of the Financial Administration Act and $29 million was available for expenditure in 1976-77 in accordance with provisions of the Appropriation Acts.

Budgetary expenditures in 1975-76 under the authority of statutes authorizing payments from the Consolidated Revenue Fund for specific purposes without further appropriations amounted in the aggregate to $18,218 million, accounting for approximately 55% of the total budgetary expenditures of $33,181 million. A comparative summary of these statutory expenditures by principal classes is shown in table 2.

TABLE 1

SUMMARY OF BUDGETARY EXPENDITURE UNDER ANNUAL AND STATUTORY APPROPRIATIONS FOR THE FISCAL YEAR ENDED MARCH 31, 1976

(in millions of dollars)

	Appropriations carried forward from 1974–75	1975–76	Utilized	Unexpended balances: Lapsed	Unexpended balances: Carried forward[1]
Voted	33.3	[2]15,752.2	14,963.1	793.8	28.6
Statutory		18,218.1	18,218.1		
Total	33.3	33,970.3	33,181.2	793.8	28.6

[1] Available for expenditure in 1976-77.

[2] Increase in appropriations resulted from Department of External Affairs authority in votes 10 and 10a to pay assessments in the amounts and in the currencies in which they are levied, and to pay other amounts specified in the currencies of the countries indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars, estimated as of January and September 1975.

The Estimates for 1975-76 covering budgetary expenditure and the Appropriation Acts granting funds in respect thereof were as follows:

ESTIMATES FOR THE FISCAL YEAR 1975-76

(in millions of dollars)

Main Estimates	14,335.3	
Supplementary A	1,127.6	
Supplementary B	282.6	
		15,745.5

APPROPRIATION ACTS FOR THE FISCAL YEAR 1975-76

(in millions of dollars)

Appropriation Act No. 2, 1975	4,125.9	
Appropriation Act No. 3, 1975	10,209.4	
Appropriation Act No. 4, 1975	1,127.6	
Appropriation Act No. 1, 1976	282.6	
		15,745.5

In 1974-75 annual Appropriation Acts provided $13,595 million of which $12,924 million was utilized and expenditures under Special Statutes were $13,131 million resulting in total expenditures of $26,055 million.

TABLE 2

SUMMARY OF BUDGETARY EXPENDITURE UNDER STATUTORY AUTHORITY

(in millions of dollars)

	Fiscal year ended March 31				Increase or decrease (−)
	1976		1975		
Interest and other public debt charges		3,955.0		3,208.4	746.6
Subsidy and fiscal arrangements payments to provinces		2,665.7		2,639.0	26.7
Family allowances		1,957.5		1,824.1	133.4
Contributions to provinces under the Hospital Insurance and Diagnostic Services Act		1,709.2		1,307.6	401.6
Contributions to provinces pursuant to the Health Resources Fund Act		20.0		31.3	−11.3
Contributions to the provinces pursuant to the Medical Care Act		795.8		762.7	33.1
Payments to the provinces under the Canada Assistance Plan		886.2		660.7	225.5
Government's contributions to the public service employee benefit plans—					
Government's contribution	191.9		[1]179.1		
Amortization of actuarial deficiency	332.9		272.6		
	524.8		451.7		
Less: additional interest	−182.6		−137.3		
	342.2		*314.4*		
Government's contribution to Supplementary Retirement Benefit Account (including indexing)	78.5		53.0		
Recoveries from revolving funds including Unemployment Insurance Commission	−23.1		−17.7		
		397.6		[1]349.7	47.9
Government's contribution to the Royal Canadian Mounted Police superannuation account—					
Government's contribution	23.1		18.6		
Amortiization of actuarial deficiency	23.0		16.9		
	46.1		*35.5*		
Less: additional interest	−12.0		−8.7		
		34.1		26.8	7.3
Government's contribution to the Canadian forces superannuation account—					
Government's contribution	98.8		91.4		
Amortization of actuarial deficiency	387.3		317.3		
	486.1		*408.7*		
Less: additional interest	−168.4		−131.8		
		317.7		276.9	40.8
Payments under the National Transportation Act		326.2		242.7	83.5
Post-secondary education payments to provinces		535.0		503.6	31.4
Government's contribution to the unemployment insurance account		852.4		897.1	−44.7
General incentives to industry		33.0		26.5	6.5
Interest on guaranteed loans		51.4		43.7	7.7
		14,536.8		12,800.8	1,736.0
All other statutory expenditure		3,681.3		[1]330.4	3,350.9
		18,218.1		13,131.2	5,086.9

[1] Amends reporting in previous year's Public Accounts.

EXPENDITURES

As statements of accountability to Parliament, it is appropriate that the expenditures should be reported on the basis of the classifications adopted in the Appropriation Acts and the Estimates, so in the accounting statements in subsequent sections of this report and in the analysis of the year's expenditures later in this section of the survey these are the classifications that have been followed. However, analyses of expenditure by function or purpose on the one hand, and by object or type of goods or service acquired on the other, supplement the information contained in statements of expenditure by departmental or administrative units.

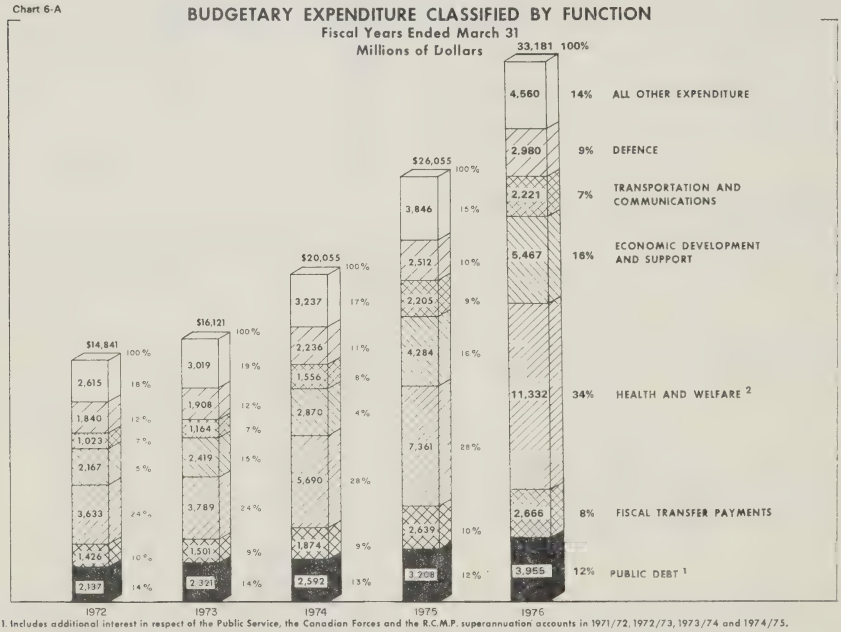
EXPENDITURE BY FUNCTION

The government's budgetary expenditure classified on a functional basis is summarized in Table 3 with comparative figures for the previous fiscal year.

The largest category of expenditure under the functional classification is health and welfare which accounted for $11,332 million or 34% of total expenditures.

Expenditures for economic development and support were $5,467 million or 16%, under the defence category, $2,980 million or 9% and under public debt charges they were $3,955 million or 12%. For comparative purposes a five year table is presented under "Supplementary Statements" at the end of this section.

Chart 6-A



1. Includes additional interest in respect of the Public Service, the Canadian Forces and the R.C.M.P. superannuation accounts in 1971/72, 1972/73, 1973/74 and 1974/75.
2. Does not include payments out of old age security fund.

TABLE 3

Details of Budgetary Expenditure by Function

(in millions of dollars)

	Fiscal year ended March 31		Increase or decrease (−)
	1976	1975	
General government services—			
Legislation and administration—			
Legislative	79.7	87.7	−8.0
Executive	68.2	55.0	13.2
Collection of taxes and duties	396.4	352.7	43.7
National capital region	48.9	38.7	10.2
Other legislation and administration	173.8	113.4	60.4
	767.0	*647.5*	*119.5*
Protection of persons and property—			
Justice	66.1	48.5	17.6
Correctional services	221.6	168.1	53.5
Police protection	362.7	282.3	80.4
Consumer services	70.1	62.4	7.7
Other protection of persons and property	14.6	8.3	6.3
	735.1	*569.6*	*165.5*
	1,502.1	1,217.1	285.0
Foreign affairs—			
External relations—			
Diplomatic relations	159.5	132.2	27.3
Contributions to international organizations	43.7	34.3	9.4
	203.2	*166.5*	*36.7*
Assistance to developing countries	472.0	379.8	92.2
	675.2	546.3	128.9
Defence	2,980.4	2,511.6	468.8
Transportation and communications—			
Air transport	327.1	432.1	−105.0
Water transport	273.7	238.5	35.2
Rail transport	358.6	295.5	63.1
Road transport	35.4	43.9	−8.5
Postal services	912.9	731.6	181.3
Telecommunications	54.8	51.5	3.3
Other transportation and communications	259.0	411.4	−152.4
	2,221.5	2,204.5	17.0
Economic development and support—			
Primary industry—			
Agriculture	899.4	768.5	130.9
Fisheries, forestry and water resources	359.0	252.6	106.4
Minerals	54.4	42.4	12.0
Energy	138.2	805.9	−667.7
Other primary industry	29.3	48.1	−18.8
	1,480.3	*1,917.5*	*−437.2*
Secondary industry	229.6	210.1	19.5
Service industry	21.3	22.8	−1.5
Foreign trade	35.1	30.8	4.3
Labour force—			
Working conditions	20.9	16.6	4.3
Training	601.1	469.4	131.7
Immigration	60.2	52.5	7.7
Other labour force	299 3	246.5	52.8
	981.5	*785.0*	*196.5*

	Fiscal year ended March 31		Increase or decrease (−)
	1976	1975	
Economic development and support—*Concluded*			
General research—			
Social science research	131.9	120.5	11.4
Physical science research	201.4	164.7	36.7
	333.3	*285.2*	*48.1*
Regional development	558.0	499.1	58.9
Other economic development and support	1,827.7	533.6	1,294.1
	5,466.8	4,284.1	1,182.7
Health and welfare—			
Health—			
Public health	57.0	51.9	5.1
Medical care	864.2	837.8	26.4
Hospital care	1,709.2	1,307.6	401.6
Other health	46.5	38.3	8.2
	2,676.9	*2,235.6*	*441.3*
Income maintenance—			
Payments to aged	114.0		114.0
Payments to families	1,957.5	1,824.1	133.4
Payment to Old Age Security Fund	3,022.5	254.2	2,768.3
Payments to unemployed	876.8	921.7	−44.9
	5,970.8	*3,000.0*	*2,970.8*
Social assistance—			
Canada assistance plan	960.0	719.0	241.0
Aid to handicapped	22.4	14.3	8.1
Other social assistance	70.0	59.7	10.3
	1,052.4	*793.0*	*259.4*
Veterans benefits	684.4	619.5	64.9
Indians and Eskimos	542.8	463.0	79.8
Housing and urban renewal	391.0	240.1	150.9
Other health and welfare	13.6	10.2	3.4
	11,331.9	7,361.4	3,970.5
Education assistance—			
Post-secondary education	536.4	504.4	32.0
Other education	164.7	136.4	28.3
	701.1	640.8	60.3
Culture and recreation—			
Archives, galleries, theatres, etc	66.3	54.6	11.7
Parks, historic sites and other recreational areas	131.2	99.6	31.6
Film, radio and television	376.3	327.9	48.4
Other culture and recreation	117.9	84.6	33.3
	691.7	566.7	125.0
Fiscal transfer payments—			
Statutory subsidies to provincial governments	33.8	33.8	
Revenue equalization payments	2,395.1	2,290.6	104.5
Other fiscal transfer payments	236.8	314.5	−77.7
	2,665.7	2,638.9	26.8
Public debt	3,955.0	3,208.4	746.6
Internal overhead expenses—			
Government support services	866.1	739.9	126.2
Contribution to employee pension and medical plans	123.6	135.2	−11.6
Contingencies Vote	0.2		0.2
	989.9	875.1	114.8
Grand total	33,181.3	26,054.9	7,126.4

EXPENDITURE BY MAJOR CLASSIFICATION

Expenditure is usually greater towards the end of the fiscal year because many construction contracts which are let in the early part of the year do not come up for payment until some months later and deficits sustained by Crown corporations and losses incurred in the operation of various agencies and accounts are not known until the end or towards the end of the fiscal year. Also, under section 30 of the Financial Administration Act, for thirty days after March 31, payments properly applicable to the old year may be made and charged to that year's accounts. Table 4 presents a summary of expenditure by month for 1975-76.

TABLE 4

MAJOR CLASSIFICATION OF BUDGETARY EXPENDITURE BY MONTH FOR THE FISCAL YEAR 1975-76

(in millions of dollars)

MONTH	Department of National Defence	Public debt charges	Payments to provinces	National Health and Welfare		Department of Veterans Affairs	Department of Public Works	Department of Transport	All other	Total
				Family allowances	Other					
April, 1975	202.5	279.5	182.0	163.5	164.0	50.3	20.1	54.3	1,532.2	2,648.4
May	212.6	324.3	180.7	163.8	264.9	53.2	36.0	70.9	772.9	2,079.3
June	230.1	312.1	182.5	163.7	336.1	54.3	41.6	53.8	772.5	2,146.7
July	232.4	284.2	201.1	163.0	597.2	55.2	47.7	76.1	1,072.7	2,729.6
August	215.7	298.4	154.9	163.2	654.0	53.2	42.5	61.3	873.6	2,516.8
September	284.5	282.2	171.2	163.0	646.4	58.8	48.3	85.1	943.7	2,683.2
October	242.0	297.6	175.4	162.9	657.8	58.3	55.5	87.9	1,049.1	2,786.5
November	204.0	337.7	230.3	161.5	631.2	54.9	49.4	67.7	716.5	2,453.2
December	250.9	319.3	403.2	163.6	649.0	54.9	51.7	261.8	756.9	2,911.3
January, 1976	245.6	504.7	204.1	163.5	662.0	60.1	51.5	70.6	914.0	2,876.1
February	270.7	337.9	220.1	163.5	683.8	57.8	64.9	96.4	813.3	2,708.4
March	286.0	334.4	360.2	162.3	675.6	63.1	63.5	141.3	623.4	2,709.8
Supplementary	96.7	42.7			355.1	10.3	50.2	75.6	1,301.4	1,932.0
Total	2,973.7	3,955.0	2,665.7	1,957.5	6,977.1	684.4	622.9	1,202.8	12,142.2	33,181.3

Chart 6-B

BUDGETARY EXPENDITURE BY MONTHS AND MAJOR CLASSIFICATION

Fiscal Year Ended March 31, 1976

Millions of Dollars

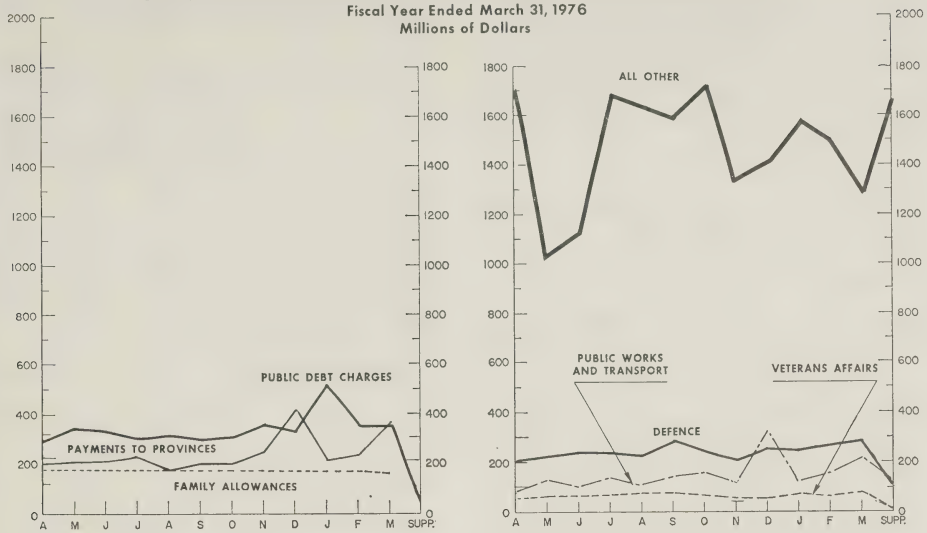
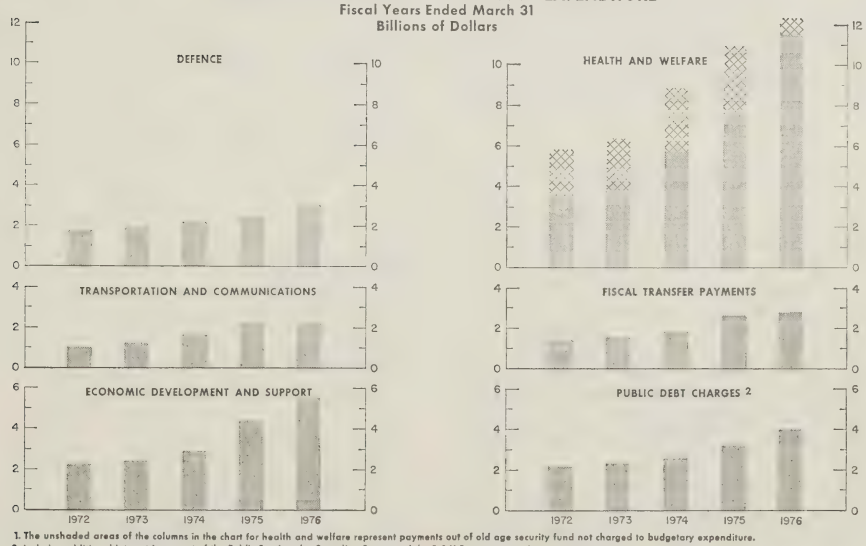


Chart 6-C

PRINCIPAL CLASSES OF BUDGETARY EXPENDITURE

Fiscal Years Ended March 31

Billions of Dollars



1. The unshaded areas of the columns in the chart for health and welfare represent payments out of old age security fund not charged to budgetary expenditure.
2. Includes additional interest in respect of the Public Service, the Canadian Forces and the R.C.M.P. superannuation accounts.

Defence

Expenditures of the Department of National Defence did not follow any definite monthly pattern with $1,378 million or 46% being spent in the first six months and $1,596 million or 54% in the remainder of the fiscal year, of which $383 million or 13% was spent in March and the supplementary period. This reflects payments on construction and other contracts coming due late in the year.

Public debt charges

Monthly charges in this category reflect some variations due to adjustments in the accrual of interest.

Payments to provinces

The larger payment in December, 1975 was due to equalization payments under the Federal-Provincial Fiscal Arrangements Act.

Public Works and Transport

Expenditure under these categories was $638 million or 35% for the first six months compared with $1,188 million or 65% for the remainder of the fiscal year. This was due mainly to construction contracts coming due for payment late in the year and to payments by the Department of Transport in December to the railways for revenues foregone by maintaining existing freight rates in 1975 and in the supplementary period in respect of the Canadian National Railways.

All other expenditure

Some of the large items in this grouping are (a) charges in the supplementary period of $301 million to cover the 1975-76 net operating loss of the Agricultural Stabilization Board and (b) charges in respect of total payments for the fiscal year of $1,709 million under the Hospital Insurance and Diagnostic Services Act, $856 million for the development and utilization of manpower, $886 million under the Canada Assistance Plan and $535 million in post-secondary education payments.

EXPENDITURE BY STANDARD OBJECT

In Table 5 a comparative summary of budgetary expenditure by standard object is presented for the fiscal years 1974-75 and 1975-76.

Grants, contributions and other transfer payments were again the largest category and accounted for $18,557 million or 56% of the total budgetary expenditure compared with $13,692 million or 53% in 1974-75. Payments included fiscal transfer payments to provinces $2,666 million, payments under the Hospital Insurance and Diagnostic Services Act $1,709 million, family allowances $1,958 million, Canada Assistance Plan payments $886 million and post-secondary education payments $535 million.

Salaries and wages accounted for $4,911 million or 15% of total expenditure compared with $4,252 million or 16% in 1974-75. The increase of $659 million was due mainly to higher salary rates.

TABLE 5

BUDGETARY EXPENDITURE BY STANDARD OBJECT FOR FISCAL YEAR ENDED MARCH 31

(in millions of dollars)

	Fiscal year ended March 31		
	1976 Expenditure	1975 Expenditure	Increase or decrease (−)
Salaries and wages (1)	4,910.9	4,251.6	659.3
Other personnel costs (1)	1,075.1	937.5	137.6
Transportation and communications (2)	536.5	484.2	52.3
Information (3)	73.4	71.8	1.6
Professional and special services (4)	1,023.8	833.5	190.3
Rentals (5)	267.8	211.5	56.3
Purchased repair and upkeep (6)	327.7	245.6	82.1
Utilities, materials and supplies (7)	748.3	640.5	107.8
Construction and acquisition of land, buildings and equipment (8)	668.5	682.0	−13.5
Construction and acquisition of machinery and equipment (9)	539.0	434.5	104.5
Grants, contributions and other transfer payments (10)	18,557.2	13,692.4	4,864.8
Public debt charges (11)	3,955.0	3,208.4	746.6
All other expenditures (12)	1,280.6	1,075.7	204.9
Total standard objects (1–12)	33,963.8	26,769.2	7,194.6
Less: receipts and revenues credited to the vote (13)	−782.5	−714.3	−68.2
Total net expenditures	33,181.3	26,054.9	7,126.4

Public debt charges totalled $3,955 million or 12% of the total compared with $3,208 million or 12% in 1974-75. The increase of $747 million was due to an increase in unmatured debt and to higher interest rates.

Agriculture

Expenditures of the Department of Agriculture together with those in respect of the Canadian Dairy Commission, the Canadian Livestock Feed Board and the Farm Credit Corporation amounted to $651 million in 1975-76 compared with $666 million in 1974-75.

TABLE 6

(in millions of dollars)

AGRICULTURE	Fiscal year ended March 31 1976	1975	Increase or decrease (−)
Department—			
Production and marketing—			
Agricultural Stabilization Board—			
Net operating loss	300.8	297.6	3.2
Other	111.1	167.2	−56.1
	411.9	*464.8*	*−52.9*
Research program	95.7	74.9	20.8
Health of animals	61.5	48.8	12.7
Canadian Grain Commission	25.5	21.4	4.1
Administration and general	31.2	28.5	2.7
	625.8	638.4	−12.6
Farm Credit Corporation—Net operating loss	3.5	4.7	−1.2
Canadian Dairy Commission	1.1	0.9	0.2
Canadian Livestock Feed Board	20.7	21.9	−1.2
	651.1	665.9	−14.8

Production and Marketing

Outlays of $412 million included $16 million for production, $16 million for marketing and $371 million for farm income maintenance of which $301 million was in respect of payments made through the Agricultural Stabilization Board. In 1974-75 expenditures of $465 million included $14 million for production, $13 million for marketing and $428 million for farm income maintenance of which $298 million was in respect of payments made through the Agricultural Stabilization Board.

The major contributing factors in the 1975-76 decrease of $53 million were the termination of the grasslands incentive program ($15 million in 1974-75) and consumer subsidies on fluid milk ($65 million in 1974-75). The consumer subsidy on skim milk powder continued in 1975-76 at $14 million, representing an increase of $5 million over 1974-75. The cost of crop insurance at $48 million is $17 million higher than expenditures in 1974-75.

Research

Costs of the research program totalled $96 million which included $37 million for support services, $21 million for crop research, $9 million for general biology, $11 million for animal research and $6 million for soil research. In 1974-75 expenditures were $75 million and included $23 million for support services, $18 million for crop research, $8 million for general biology, $9 million for animal research and $5 million for soil research.

The major factor in contributing to the increased cost of support services was an increase of $10 million in expenditures for the construction of an office laboratory building at Lethbridge, Alberta.

Health of animals

Expenditures of the health of animals program were $62 million and included $25 million for meat inspection, $24 million for animal contagious diseases and $10 million for animal pathology. In 1974-75 expenditures were $49 million, and included $22 million for meat inspection, $17 million for animal contagious diseases and $6 million for animal pathology.

Canadian Grain Commission

Expenditures of $25 million in respect of the Canadian Grain Commission included $8 million for grain inspection, $4 million for grain weighing and $8 million in respect of Canadian government elevators. In 1974-75 expenditures were $21 million and included $7 million for grain inspection, $3 million for grain weighing and $6 million in respect of Canadian government elevators.

Administration and general

These expenditures totalled $31 million and included $13 million for departmental administration, $3 million for information and $10 million for economics. In 1974-75 expenditures were $28 million and included $12 million for departmental administration, $3 million for information and $9 million for economics.

Farm Credit Corporation

The Farm Credit Act provides that the objects and purposes of the corporation are to make and to administer and supervise farm loans as provided in the Act.

During the year a net operating loss of $4 million was charged to budgetary expenditure under parliamentary authority. In 1974-75 a net loss of $5 million was charged to budgetary expenditure.

Canadian Dairy Commission

Outlays in respect of the administration of the Canadian Dairy Commission totalled $1 million compared with $895 thousand in 1974-75.

Canadian Livestock Feed Board

Outlays in respect of the Canadian Livestock Feed Board amounted to $21 million in 1975-76, $1 million less than in the previous fiscal year, and consisted mainly of freight assistance and grain storage costs on western feed grains shipped to Eastern Canada and British Columbia.

Communications

Expenditures of the Department of Communications including those of the Canadian Radio-Television Commission totalled $65 million of which $44 million was for operating costs and $21 million was for capital expenditures. In 1974-75 expenditures were $61 million and included $39 million for operating costs and $22 million for capital expenditures.

TABLE 7

(in millions of dollars)

COMMUNICATIONS	Fiscal year ended March 31 1976	1975	Increase or decrease (−)
Communications and space applications research and development	18.5	30.5	−12.0
Management of the radio frequency spectrum	6.9	5.3	1.6
Administration and general	29.4	16.0	13.4
	54.8	51.8	3.0
Canadian Radio-Television Commission	10.6	8.8	1.8
	65.4	60.6	4.8

Consumer and Corporate Affairs

Expenditures of the Department of Consumer and Corporate Affairs, including those of the Food Prices Review Board and the Anti-Inflations Board were $62 million, $12 million higher than comparable figures in 1974-75.

Outlays for consumer affairs were $22 million compared with $18 million in 1974-75 and for corporate affairs they were $6 million compared with $5 million.

TABLE 8

(in millions of dollars)

CONSUMER AND CORPORATE AFFAIRS	Fiscal year ended March 31		Increase or decrease (−)
	1976	1975	
Consumer affairs program	22.3	18.0	4.3
Corporate affairs program	5.9	5.4	0.5
Combines investigation and competition policy program	5.5	4.7	0.8
Intellectual property program	9.4	9.0	0.4
Food Prices Review Board	1.9	2.1	−0.2
Anti-Inflation Board	5.4		5.4
Administration and general	11.3	10.2	1.1
	61.7	49.4	12.3

Energy, Mines and Resources

Expenditures of the Department of Energy, Mines and Resources, including those in respect of the Atomic Energy Control Board, Atomic Energy of Canada Limited, Eldorado Nuclear Limited, National Energy Board and the Energy Supplies Allocation Board were $1,829 million compared with $1,367 million in 1974-75.

Mineral and energy resources

Expenditures under this heading of $72 million included $21 million for energy development, $5 million for mineral development, $18 million for mining and metallurgical investigation and research and $22 million for geoglogical research and surveys. In 1974-75 expenditures totalled $47 million, $5 million for energy development, $4 million for mineral development, $15 million for mining and metallurgical investigation and research, $19 million for geological research and surveys.

TABLE 9

(in millions of dollars)

ENERGY, MINES AND RESOURCES	Fiscal year ended March 31		Increase or decrease (−)
	1976	1975	
Mineral and energy resources—			
Energy development	20.6	5.0	15.6
Mineral development	4.9	4.0	0.9
Mining and metallurgical investigation and research	17.6	15.2	2.4
Geological research and surveys	22.4	19.0	3.4
Other	6.4	4.2	2.2
	71.9	*47.4*	*24.5*
Earth sciences—			
Field and air surveys	25.1	22.1	3.0
Geological research	2.9	2.6	0.3
Research in geophysics	6.1	5.6	0.5
Other	12.0	9.9	2.1
	46.1	*40.2*	*5.9*
Administration and general	11.1	10.2	0.9
	129.1	97.8	31.3
Atomic Energy Control Board	11.4	11.9	−0.5
Atomic Energy of Canada Limited	93.6	85.9	7.7
Eldorado Nuclear Limited	3.0	1.6	1.4
National Energy Board	8.1	6.3	1.8
Energy Supplies Allocation Board	1,583.6	1,163.0	420.6
	1,828.8	1,366.5	462.3

Earth sciences

Expenditures for earth sciences for 1975-76 were $46 million and included $25 million for field and air surveys, $3 million for geological research and $6 million for research in geophysics and $12 million for other items. In 1974-75 expenditures totalled $40 million and included $22 million for field and air surveys, $3 million for geological research, $6 million for research in geophysics and $10 million for other items.

Atomic Energy Control Board

Expenditures of the Atomic Energy Control Board, for both its regulatory function and activities in support of atomic energy research in universities, were $11 million in 1975-76 $1 million less than in the previous fiscal year.

Atomic Energy of Canada Limited

Atomic Energy of Canada Limited received $94 million for its research for nuclear research and utilization. In 1974-75 the company received $86 million for nuclear research and utilization.

Eldorado Nuclear Limited

Eldorado Nuclear Limited received $3 million for a program of uranium exploration.

National Energy Board

Outlays in respect of the National Energy Board were $8 million, $2 million more than in the previous year.

Energy Supplies Allocation Board

The Energy Supplies Allocation Board was established in 1973-74 to provide a means to allocate supplies of petroleum in Canada during periods of energy supply shortages. Effective November 1, 1974, the Energy Supplies Allocation Board assumed the responsibility for the administration of the oil import compensation program. Expenditures were $1,584 million in 1975-76 compared with $1,163 million in 1974-75.

Environment

Expenditures totalled $453 million compared with $385 million in 1974-75.

Environmental services

Expenditures for this program totalled $191 million and included $101 million for environmental management, $53 million for atmospheric environment, $25 million for environmental protection and $12 million for other services. In 1974-75 expenditures of $182 million included $97 million for environmental management, $51 million for atmospheric environment, $23 million for environmental protection and $11 million for other services.

TABLE 10

(in millions of dollars)

ENVIRONMENT	Fiscal year ended March 31 1976	1975	Increase or decrease (−)
Environmental services—			
Environmental protection	25.4	23.3	2.1
Environmental management	101.0	96.8	4.2
Atmospheric environment	53.0	51.3	1.7
Other	12.0	11.0	1.0
	191.4	*182.4*	*9.0*
Fisheries and marine—			
Fisheries management and research	173.4	132.3	41.1
Marine sciences	61.4	46.6	14.8
Other	8.2	7.3	0.9
	243.0	*186.2*	*56.8*
Administration	18.2	16.4	1.8
	452.6	385.0	67.6

Fisheries and marine

Expenditures for the fisheries and marine program were $243 million and included $173 million for fisheries management and research, $61 million for marine sciences and $8 million for other services. In 1974-75 expenditures were $186 million and included $132 million for fisheries, $47 million for marine sciences and $7 million for other services.

External Affairs

Expenditures of the Department of External Affairs, including the Canadian International Development Agency and the International Joint Commission, totalled $679 million in 1975-76, $129 million more than the total for 1974-75.

Department

Expenditures of the department totalled $204 million of which $93 million was for relations with foreign governments and intergovernmental institutions, $17 million was for information activities and cultural relations, $60 million was for assistance to other programs, $21 million was for headquarters administration and operational support and $11 million was for other services. In 1974-75 expenditures were $168 million of which $70 million was for relations with foreign governments and intergovernmental institutions, $16 million was for information activities and cultural relations, $53 million was for assistance to other programs, $18 million was for headquarters administration and operational support and $10 million was for other services.

TABLE 11

(in millions of dollars)

EXTERNAL AFFAIRS	Fiscal year ended March 31 1976	1975	Increase or decrease (−)
Department—			
Headquarters administration and operational support	21.5	18.1	3.4
Relations with foreign governments and intergovernmental institutions	93.2	70.3	22.9
Information activities and cultural relations	17.5	15.7	1.8
Assistance to other programs	59.9	52.7	7.2
World exhibitions	1.2	1.1	0.1
Other	11.1	10.3	0.8
	204.4	*168.2*	*36.2*
Canadian International Development Agency—			
Economic assistance	275.0	216.5	58.5
Technical assistance	54.3	51.9	2.4
Grants to multilateral international assistance programs	57.4	45.6	11.8
Contributions to development assistance projects of Canadian and International organizations	31.9	26.0	5.9
International emergency relief	2.0	0.6	1.4
Other	51.4	39.3	12.1
	472.0	*379.9*	*92.1*
International Joint Commission	2.1	1.5	0.6
	678.5	549.6	128.9

Canadian International Development Agency

Expenditures for this agency were $472 million in 1975-76 and included $275 million for economic assistance, $54 million for technical assistance, $57 million for grants to multilateral international assistance programs, $32 million for contributions to development assistance projects of Canadian and International organizations and $2 million for international emergency relief. In 1974-75 expenditures totalled $380 million and included $216 million for economic assistance, $52 million for technical assistance, $46 million for grants to multilateral international assistance programs, $26 million for contributions to development assistance projects of Canadian organizations and $1 million for international emergency relief.

Finance

Expenditures of the Department of Finance including those of the Auditor General, Insurance and Tariff Board were $6,915 million compared with $6,006 million in 1974-75.

The main changes were increases of $747 million in public debt charges and $27 million in fiscal transfer payments.

TABLE 12

(in millions of dollars)

FINANCE	Fiscal year ended March 31 1976	1975	Increase or decrease (−)
Public debt charges	3,955.0	3,208.4	746.6
Fiscal transfer payments	2,665.7	2,639.0	26.7
Municipal grants	79.4	71.9	7.5
Guaranteed loans	51.4	43.7	7.7
Forgiveness of indebtedness— Federal-Provincial Employment Loans Program, 1971		0.1	−0.1
Winter Capital Projects Fund	59.8	17.3	42.5
Administration and general	91.2	15.7	75.5
	6,902.5	5,996.1	906.4
Auditor General	9.4	7.7	1.7
Insurance	1.8	1.6	0.2
Tariff Board	1.1	1.0	0.1
	6,914.8	6,006.4	908.4

Public debt charges

Public debt charges consist of interest on public debt, annual amortization of bond discounts and commissions, cost of issuing new loans, other costs incurred in servicing the public debt and additional interest in respect of superannuation

accounts. Total charges were $3,955 million for 1975-76 or 12% of all budgetary expenditure compared with $3,208 million or 12% for 1974-75.

Interest on public debt totalled $3,908 million of which $2,885 million was in respect of unmatured debt and $1,023 million in respect of other liabilities. In 1974-75 total interest was $3,164 million of which $2,340 million was for unmatured debt and $824 million for other liabilities.

The increase of $545 million in interest on unmatured debt reflected an increase in unmatured debt which rose from $33,086 million at March 31, 1975 to $37,697 million at March 31, 1976 and an increase in interest rates. The average interest rate on the unmatured debt rose from 7.24% at March 31, 1975 to 7.84% at March 31, 1976. The increase in interest on other liabilities was due mainly to increases of $45 million in respect of the public service superannuation account and $41 million in respect of the Canadian forces superannuation account.

Other public debt charges at $46 million were $2 million more than in 1974-75.

Table 16 shows the liability as at March 31 and interest charges for the fiscal year ended March 31, for the years 1972 to 1976 inclusive, with respect to unmatured debt, deposit and trust accounts, annuity, insurance and pension accounts and refundable corporation tax:

TABLE 13

(in millions of dollars)

INTEREST AND OTHER PUBLIC DEBT CHARGES	Fiscal year ended March 31 1976	1975	Increase or decrease (−)
Interest on public debt—			
Unmatured debt—			
Payable in Canadian dollars—			
Bonds	2,427.6	1,921.4	506.2
Treasury bills	374.9	346.1	28.8
Annual amortization of unamortized loan flotation costs[1]	72.4	61.6	10.8
	2,874.9	*2,329.1*	*545.8*
Payable in foreign currencies	10.6	11.0	−0.4
	2,885.5	2,340.1	545.4
Other liabilities—			
Annuity, insurance and pension accounts	1,008.4	812.5	195.9
Deposit and trust accounts	14.6	11.5	3.1
	1,023.0	*824.0*	*199.0*
Total interest on public debt[2]	3,908.5	3,164.1	744.4
Other public debt charges—			
Annual amortization of unamortized loan flotation costs on bonds[1]	39.9	35.1	4.8
Cost of issuing new loans[2]	5.0	5.9	−0.9
Servicing of public debt[2]	1.6	3.3	−1.7
	46.5	*44.3*	*2.2*
	3,955.0	3,208.4	746.6

[1] These amounts of amortized discount which were temporarily recorded in the "Unamortized Loan Flotation Costs" account were credited to that account and were charged to interest on public debt following the year of issue. The effect of these transactions are given at the end of this section.

[2] Table 13 summarizes the larger items. Further details are given at the end of this section.

When considering the magnitude of these public debt charges and the burden they place upon the public treasury, it must be borne in mind that a substantial portion of the debt is attributable to, or is invested in, productive or earning assets. Therefore, in calculating the net burden of the government's annual interest charges, the income derived from loans, investments and other productive assets must be taken into account. For 1975-76 this income totalled $2,097 million as shown in the non-tax revenue section under the heading "return on investments". This amount deducted from the gross total of $3,908 million for interest as shown in Table 14 leaves a net amount of $1,812 million compared with a net amount of $1,333 million in 1974-75. Measured as a percentage of the net debt the burden of the net annual interest charges was 7.78% in 1975-76 compared with 6.91% in 1974-75. As a percentage of the gross national product for the calendar year ending within the fiscal year, the relative burden was 1.12% compared with 0.92% in 1974-75.

Table 14 presents the gross interest charges, the return on investments, the net interest charges, the net debt and the net interest as a percentage of the net debt for the fiscal years ended March 31, 1972 to 1976 inclusive:

TABLE 14

(in millions of dollars)

Fiscal year ended March 31	Gross interest charges	Return on investments	Net interest charges	Net debt at March 31	Net interest as a percentage of net debt
1972	2,090.9	1,133.2	957.7	17,936.7	5.34
1973	2,273.7	1,264.5	1,009.2	17,455.8	5.78
1974	2,547.6	1,489.2	1,058.4	18,128.5	5.84
1975	3,164.1	1,831.4	1,332.7	19,274.6	6.91
1976	3,908.5	2,096.8	1,811.7	23,296.4	7.78

Fiscal transfer payments to provinces

Budgetary expenditure under this heading was charged with $2,666 million in 1975-76 compared with $2,639 million in 1974-75.

TABLE 15

(in millions of dollars)

FISCAL TRANSFER PAYMENTS TO PROVINCES	Fiscal year ended March 31 1976	1975	Increase or decrease (−)
Payments under the Federal-Provincial Fiscal Arrangements Act[1]	2,395.1	2,290.6	104.5
Payments under the Established Programs (Interim Arrangements) Act	318.9	275.1	43.8
Payments under the Oil Export Tax Act	0.2	111.1	−110.9
Statutory subsidies	33.8	33.9	−0.1
Transfer of certain public utility tax receipts	32.4	27.0	5.4
Federal-Provincial Fiscal Revision Act (youth allowances)[2]	−114.7	−98.7	−16.0
	2,665.7	2,639.0	26.7

[1] Gross prior to recovery of an excess abatement under the Federal-Provincial Fiscal Revision Act (youth allowances) to the Province of Quebec.

[2] Recovered from payments to the Province of Quebec under the Federal Provincial Fiscal Arrangements Act.

TABLE 16

(in millions of dollars)

	Liability as at March 31					Interest charges for fiscal year ended March 31, with respect to			
	Unmatured debt	Deposit and trust accounts[1]	Annuity, insurance and pension accounts[2]	Refundable corporation tax	Total	Unmatured debt	Deposit and trust accounts	Annuity, insurance and pension accounts	Total
1972	27,258.5	600.2	15,576.3	1.9	43,436.9	1,577.8	7.9	505.2	2,090.9
1973	29,038.5	614.0	17,128.5		46,781.0	1,681.5	7.6	584.6	2,273.7
1974	29,171.4	579.4	19,262.0		49,012.8	1,858.2	7.8	681.6	2,547.6
1975	33,086.2	484.4	22,328.9		55,899.5	2,340.1	11.5	812.5	3,164.1
1976	37,696.6	507.3	25,570.3		63,774.2	2,885.5	14.6	1,008.4	3,908.5

[1] No interest is payable on a portion of these amounts. Interest was paid on $125.4 million in 1971–72; $126.8 million in 1972–73; $129.9 million in 1973–74; $172.1 million in 1974–75 and $183.9 million in 1975–76.

[2] No interest is payable on a portion of these amounts. Interest was paid on $10,051.1 million in 1971–72; $11,048.5 million in 1972–73; $12,224.7 million in 1973–74; $13,990.4 million in 1974–75 and $15,715.0 million in 1975–76.

Charges to budgetary expenditure were $319 million under the Established Programs (Interim Arrangements) Act in respect of the Province of Quebec in compensation to that province for its opting out of the following programs: hospital insurance and diagnostic services, old age assistance, disabled persons allowances, blind persons allowances, unemployment assistance and Canada assistance plan; and in part, the general health grants program. Payments totalled $275 million in 1974-75.

Subsidies to provinces payable under the British North America Acts and other statutory authority were $34 million, the same as in 1974-75.

The transfer of certain public utility tax receipts was $32 million in 1975-76, $5 million more than in 1974-75 and represented the transferable portion of income tax received from corporations whose main business was the distribution to, or generation for distribution to, the public of electrical energy, gas and steam.

The Federal-Provincial Fiscal Revision Act 1964, provides that where the federal savings exceeds the federal revenue abatement of a province providing schooling allowances after April 1, 1964, for the taxation year in a fiscal year, the Minister of Finance may pay to that province, out of the Consolidated Revenue Fund, the amount equal to the excess, or if the federal revenue abatement exceeds the federal savings, the amount of the excess may be deducted from any payment to that province under the Federal-Provincial Fiscal Arrangements Act, or under any subsequent Act substituted therefor, or may be otherwise recovered as a debt due to Canada by a province. The abatement for the taxation year 1975 and the revised

TABLE 17

(in millions of dollars)

	Fiscal year ended March 31, 1976						
FISCAL, SUBSIDY AND OTHER PAYMENTS TO PROVINCES	Payments under fiscal arrangements	Payments under Interim Arrangements Act	Payments under Oil Export Tax Act	Statutory subsidies	Recovery under the Federal-Provincial Fiscal Revision Act (youth allowances)	Transfer of certain public utilities tax receipts	Total
Newfoundland	201.8			9.7		1.8	213.3
Prince Edward Island	51.4			0.7		0.5	52.6
Nova Scotia	296.2			2.2			298.4
New Brunswick	216.3			1.8			218.1
Quebec	1,102.9	318.9		4.5	−114.7	2.5	1,314.1
Ontario	196.5			5.5		7.0	209.0
Manitoba	177.9		[1]	2.1		1.2	181.2
Saskatchewan	66.4		[1]	2.1		0.1	68.6
Alberta	43.9		0.2	3.1		16.5	63.7
British Columbia	41.8		[1]	2.1		2.3	46.2
Northwest Territories						0.1	0.1
Yukon Territory						0.4	0.4
	2,395.1	318.9	0.2	33.8	−114.7	32.4	2,665.7

[1] Under $50,000.

abatement for the taxation year 1974 in respect of the Province of Quebec exceeded the federal savings by $115 million which has been recovered from payments to the province under the Federal-Provincial Fiscal Arrangements Act; in 1974-75 the abatement for the taxation year 1974 exceeded the federal savings by $99 million and was recovered.

In addition to the above payments, $4,105 million in provincial income taxes collected by the federal government on behalf of the provinces was credited to the provincial tax collection agreements account in 1975-76 under the terms of the Federal-Provincial Fiscal Arrangements Act for allocation to the provinces compared with $3,420 million in 1974-75. A more detailed explanation of these arrangements is given under Deposit and Trust Accounts in section 10.

A summary of payments, by provinces, during 1975-76 is given in Table 17.

Municipal grants

Payments to municipalities and provinces in lieu of taxes on federal property amounted to $79 million compared with $72 million in 1974-75.

Auditor General

Expenditures in respect of the Auditor General amounted to $9 million in 1975-76, $2 million more than in the previous fiscal year.

Insurance

Expenditures in respect of Insurance were $2 million, approximately the same as in 1974-75.

Governor General and Lieutenant-Governors

Included in these expenditures are the salaries of the Governor General of Canada and the Lieutenant-Governors of the provinces and other expenses of these offices. Expenditures were $2 million in 1975-76 the same as in the previous fiscal year.

Indian Affairs and Northern Development

Expenditures of the Department of Indian Affairs and Northern Development were $843 million for 1975-76 and included $459 million for Indian and Eskimo affairs, $233 million for northern affairs and $131 million for Parks Canada. In 1974-75 expenditures were $674 million of which $393 million was for Indian and Eskimo affairs, $162 million was for northern affairs and $100 million was for Parks Canada.

Indian and Eskimo affairs

Expenditures for Indian and Eskimo affairs totalled $459 million and included $183 million for education ($165 million in 1974-75), $189 million for community affairs ($163 million in 1974-75) and $34 million for economic development ($28 million in 1974-75).

Northern affairs

Expenditures for northern affairs totalled $233 million and included $163 million for territorial and social development ($104 million in 1974-75), $41 million for northern roads and airstrips ($36 million in 1974-75) and $23 million for northern natural resources and environment ($17 million in 1974-75).

TABLE 18

(in millions of dollars)

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	Fiscal year ended March 31		Increase or decrease (−)
	1976	1975	
Indian and Eskimo affairs—			
Education	183.0	164.6	18.4
Community affairs	188.8	163.3	25.5
Economic development	34.1	27.6	6.5
Consultation and negotiation	12.5	4.1	8.4
Other	40.6	33.8	6.8
	459.0	*393.4*	*65.6*
Northern affairs—			
Northern natural resources and environment	22.8	17.0	5.8
Territorial and social development	162.9	104.4	58.5
Northern roads and airstrips	40.6	35.9	4.7
Northern policy and program planning	5.0	4.6	0.4
Other	1.2	0.3	0.9
	232.5	*162.2*	*70.3*
Parks Canada—			
National parks	75.1	55.1	20.0
Historic sites	29.7	21.3	8.4
Byways and special places	17.3	12.2	5.1
Other	9.1	11.5	−2.4
	131.2	*100.1*	*31.1*
Administration	20.4	18.0	2.4
	843.1	673.7	169.4

Parks Canada

Expenditures for Parks Canada totalled $131 million and included $75 million in respect of national parks ($55 million in 1974-75), $30 million for historic sites ($21 million in 1974-75) and $17 million for byways and special places ($12 million in 1974-75).

Industry, Trade and Commerce

Expenditures under this heading consisted of $518 million for the Department of Industry, Trade and Commerce, $3 million for the Foreign Investment Review Agency, $2 million for the Federal Business Development Bank, $2 million for the Standards Council of Canada, $103 million for Statistics Canada.

Trade-industrial program

Expenditures of the trade-industrial program totalled $248 million in 1975-76 and included $66 million for technological capability in industry (defence $39 million, non-defence $27 million), $33 million for general incentives to industry for the expansion of scientific research and development in Canada and $58 million in respect of capital subsidies for the construction of commercial and fishing vessels. In 1974-75 comparative expenditures totalled $227 million and included $78 million for technological capability in industry (defence $48 million non-defence $30 million), $27 million for general incentives to industry and $45 million in respect of capital subsidies for the construction of commercial and fishing vessels.

TABLE 19

(in millions of dollars)

INDUSTRY, TRADE AND COMMERCE	Fiscal year ended March 31 1976	1975	Increase or decrease (−)
Trade-industrial program—			
Technological capability (defence)	39.0	48.4	−9.4
Technological capability (non-defence)	26.9	29.5	−2.6
Capital subsidies for the construction of commercial and fishing vessels	58.0	45.0	13.0
General incentives to industry	33.0	26.5	6.5
Administration and general	91.0	77.3	13.7
	247.9	*226.7*	*21.2*
Tourism program	21.3	22.9	−1.6
Grains and oilseeds program	248.3	104.3	144.0
	517.5	353.9	163.6
Foreign Investment Review Agency	3.2	1.9	1.3
Federal Business Development Bank	1.7		1.7
Standards Council of Canada	2.2	1.3	0.9
Statistics Canada	103.4	94.1	9.3
	628.0	451.2	176.8

Tourism program

Expenditures in respect of tourism were $21 million compared with $23 million in 1974-75.

Grains and oilseeds program

Expenditures under this program totalled $248 million compared with $104 million in 1974-75 and included $1 million in respect of the Prairie Grain Advance Payments Act ($3 million in 1974-75) and $189 million under the two-price wheat program ($79 million in 1974-75).

Foreign Investment Review Agency

Expenditures of the Foreign Investment Review Agency were $3 million in 1975-76, compared with $2 million in 1974-75. The purpose of this agency is to ensure that acquisition of control of Canadian business enterprises, establishment of new or unrelated businesses by non-Canadians are, or likely to be, of significant benefit to Canada.

Statistics Canada

Expenditures of $103 million in respect of Statistics Canada are $9 million more than those of 1974-75.

Justice

Expenditures of the Department of Justice, amounted to $82 million compared with $62 million in 1974-75.

TABLE 20

(in millions of dollars)

JUSTICE	Fiscal year ended March 31 1976	1975	Increase or decrease (−)
Legal services	16.2	13.0	3.2
Judges' salaries and allowances	35.3	21.4	13.9
Law Reform Commission of Canada	2.2	2.1	0.1
Tax Review Board Program	0.9	0.9	
Administration and general	27.7	24.5	3.2
	82.3	61.9	20.4

Judges' salaries and allowances were $35 million compared with $21 million in 1974-75, legal services were $16 million compared with $13 million in 1974-75 and administration, grants and contributions were $28 million compared with $25 million in the previous year.

Labour

Expenditures of the Department of Labour including those in respect of the Canada Labour Relations Board and Information Canada totalled $40 million, compared with $35 million in 1974-75.

Department

Expenditures of the department were $27 million, $3 million more than in 1974-75.

TABLE 21

(in millions of dollars)

LABOUR	Fiscal year ended March 31 1976	1975	Increase or decrease (−)
Employment standards	5.0	4.9	0.1
Research and development	2.2	2.7	−0.5
Industrial relations	2.5	2.1	0.4
Payments of compensation respecting public service employees and merchant seamen	7.8	6.9	0.9
Administration and general	9.2	7.5	1.7
	26.7	24.1	2.6
Canada Labour Relations Board	2.5	2.1	0.4
Information Canada	10.5	9.1	1.4
	39.7	35.3	4.4

Canada Labour Relations Board

Expenditures for Canada Labour Relations Board were $2 million approximately the same as in the previous fiscal year.

Information Canada

Expenditures for Information Canada were $10 million compared with $9 million in 1974-75.

Manpower and Immigration

Expenditures of the Department of Manpower and Immigration including those of the Immigration Appeal Board and the Unemployment Insurance Commission totalled $1,836 million compared with $1,685 million in 1974-75. This increase is due to an increase of $158 million to employment and training services in 1975-76.

Development and utilization of manpower

These expenditures totalled $856 million and are comprised of $48 million for administration and $808 million for employment and training services. Employment and training services included $507 million for adult occupational training, $116 million for direct job creation and $185 million for other manpower services. In 1974-75 the comparative expenditures amounted to $682 million which included $42 million for administration and $640 million for employment and training services. The $640 million included $407 million for training, $120 million for direct job creation and $113 million for other manpower services.

Immigration

Outlays for immigration totalled $56 million compared with $45 million in the previous year and included $24 million for recruitment and selection ($19 million in 1974-75) and $21 million for enforcement and control ($18 million in 1974-75).

Planning and research

Expenditures for planning and research were $8 million in 1975-76, $1 million less than in 1974-75.

Immigration Appeal Board

Expenditures of the Board were $2 million, $1 million less than in 1974-75.

TABLE 22

(in millions of dollars)

MANPOWER AND IMMIGRATION	Fiscal year ended March 31 1976	1975	Increase or decrease (−)
Development and utilization of manpower—			
Employment and training services	808.6	640.2	168.4
Administration and general	47.6	41.8	5.8
	856.2	*682.0*	*174.2*
Immigration—			
Recruitment and selection	24.2	19.2	5.0
Enforcement and control	21.5	17.7	3.8
Administration	10.0	7.9	2.1
	55.7	*44.8*	*10.9*
Planning and research	7.7	8.7	−1.0
Administration and general	36.6	24.4	12.2
	956.2	759.9	196.3
Immigration Appeal Board	2.2	2.7	−0.5
Unemployment Insurance Commission—			
Goverment's contribution to the unemployment insurance fund	852.4	897.1	−44.7
Benefits to fishermen	23.9	23.3	0.6
Administration and general	1.6	2.3	−0.7
	877.9	*922.7*	*−44.8*
	1,836.3	1,685.3	151.0

Unemployment Insurance Commission

Those expenditures of the commission which are financed by appropriations amounted to $878 million of which $24 million was in respect of benefits to fishermen. Expenditures of $923 million in 1974-75 included $23 million for benefits to fishermen, $897 million to the unemployment insurance fund and cost of administration of $2 million.

The Unemployment Insurance Act 1971, stipulates that in each fiscal year commencing with 1973-74 an amount will be credited to the unemployment insurance account equal to the government cost of paying benefit for the immediate preceding calendar year. The amount credited to the unemployment insurance account in 1975-76 was $852 million which represented the government cost for the calendar year 1974.

Unemployment benefit payments are not charged to budgetary expenditure but are paid from the Unemployment Insurance Account. Further information about the account is given under the liability category "social security accounts" in section 10 of this volume.

National Defence

Expenditures of the Department of National Defence totalled $2,974 million for 1975-76, $462 million more than the total for 1974-75.

In addition to these expenditures, there were net disbursements of $7 million in 1975-76 from the surplus Crown assets account compared with disbursements of $20 million in 1974-75.

TABLE 23

(in millions of dollars)

NATIONAL DEFENCE	Fiscal year ended March 31 1976	1975	Increase or decrease (−)
Defence services program—			
Operating expenditures	2,177.1	1,814.2	362.9
Capital expenditures	355.7	264.6	91.1
Mutual aid to NATO countries including contributions towards military costs of NATO	24.5	20.0	4.5
Military pensions, pension contributions and other benefits—			
Canadian forces superannuation account—			
Government's contribution	98.8	91.4	7.4
Amortization of deferred charges (net)	218.9	185.5	33.4
Other pensions, contributions and other benefits	48.8	38.6	10.2
	366.5	*315.5*	*51.0*
Government's contribution to the employee benefit plans	45.3	37.9	7.4
Defence research[1]		55.6	−55.6
Defence Construction (1951) Limited	4.6	4.1	0.5
	2,973.7	2,511.9	461.8

[1] Integrated into defence services program in 1975-76.

Defence services

Expenditures of $2,969 million for defence services included $2,177 million for operating expenditures, $356 million for capital expenditures, $25 million for mutual aid to NATO countries including contributions toward military costs of NATO, $366 million for military pensions, pension contributions and other benefits and $45 million for the government's contribution to the public service employee benefit plans. In 1974-75 expenditures of $2,452 million included $1,814 million for operating expenditures, $265 million for capital expenditures, $20 million for mutual aid to NATO countries, $315 million for military pensions, pension contributions and other benefits and $38 million for the government's contribution to the employee benefit plans.

Military pensions, pension contributions and other benefits included $99 million in respect of the government's contribution to the Canadian forces superannuation account and $219 million for amortization of deferred charges. In 1974-75 the government's contribution was $91 million and amortization of deferred charges was $186 million.

The government's contribution to the Canadian forces superannuation account consists of an amount equal to 1¼ times the contributions of the permanent services personnel.

In 1975-76 additional interest of $168 million in respect of the Canadian forces superannuation account was charged to the Department of Finance.

Further details of the superannuation account may be found in section 10 of this volume under the liability category "annuity, insurance and pension accounts" and undre the asset category "deferred charges".

DEFENCE CONSTRUCTION (1951) LIMITED

Expenses incurred by Defence Construction (1951) Limited in procuring the construction of defence projects on behalf of the Department of National Defence and such other projects as approved by Treasury Board totalled $5 million in 1975-76.

National Health and Welfare

Expenditures of the Department of National Health and Welfare including those of the Medical Research Council totalled $8,935 million compared with $5,201 million in 1974-75, an increase of $3,734 million.

The main changes were increases of $423 million in respect of health care and $3,272 million in respect of income security and social assistance. Of the $3,272 million increase, $3,022 million reflects a change in the method of funding payments under the Old Age Security Act (old age security pension, guaranteed income supplement and spouse's allowance). As of June 26, 1975 the Old Age Security Fund ceased to exist and benefits were subsequently paid from the Consolidated Revenue Fund as shown in the comparative statement. The actual increase in payments under the Act was $489 million being the difference between 1974-75 payments of $3,445 million from the Old Age Security Fund and the 1975-76 payments of $3,934 million from the Old Age Security Fund to June 26, 1975 and the Consolidated Revenue Fund for the remainder of fiscal year 1975-76.

HEALTH CARE

Expenditures for health care amounted to $2,544 million in 1975-76 compared with $2,121 million in 1974-75. The main changes were increases of $402 million in contributions under the Hospital Insurance and Diagnostic Services Act and $33 million in contributions under the Medical Care Act.

TABLE 24

(in millions of dollars)

NATIONAL HEALTH AND WELFARE	Fiscal year ended March 31 1976	1975	Increase or decrease (−)
Health care—			
Hospital Insurance and Diagnostic Services Act	1,709.2	1,307.6	401.6
Health Resources Fund Act	20.0	31.4	−11.4
Medical Care Act	795.8	762.7	33.1
Other	18.6	18.8	−0.2
	2,543.6	*2.120.5*	*423.1*
Income security and social assistance—			
Payment to old age security fund	114.0	254.2	−140.2
Old age security pension payments	2,278.5		2,278.5
Guaranteed income supplement payments	709.1		709.1
Spouse's allowance payments	34.9		34.9
Family allowance payments	1,957.5	1,824.1	133.4
Canada assistance plan	886.2	660.7	225.5
Other	159.2	128.3	30.9
	6,139.4	*2,867.3*	*3,272.1*
Medical services	112.6	93.8	18.8
Health protection	55.4	49.0	6.4
Fitness and amateur sport	21.6	16.1	5.5
Administration	13.6	10.3	3.3
	8,886.2	5,157.0	3,729.2
Medical Research Council—			
Scholarships and grants in aid of research	47.4	42.9	4.5
Administration	1.0	0.8	0.2
	48.4	*43.7*	*4.7*
	8,934.6	5,200.7	3,733.9

Hospital Insurance and Diagnostic Services Act

The Hospital Insurance and Diagnostic Services Act authorizes the Minister with the approval of the Governor in Council to enter into an agreement with any province to provide for the payment by Canada of contributions towards the cost of eligible hospital and diagnostic services incurred by the province. Agreements were made with all the provinces and territories, but under a federal-provincial agreement the Province of Quebec subsequently opted out of the program in 1962-63.

Contributions to the provinces in 1975-76 under this Act were $1,709 million compared with $1,308 million in 1974-75.

TABLE 25

(in millions of dollars)

CONTRIBUTIONS TO PROVINCES UNDER THE HOSPITAL INSURANCE AND DIAGNOSTIC SERVICES ACT	Fiscal year ended March 31 1976	1975	Increase or decrease (−)
Newfoundland	53.9	42.1	11.8
Prince Edward Island	10.3	7.9	2.4
Nova Scotia	78.8	62.6	16.2
New Brunswick	65.2	51.9	13.3
Ontario	855.7	651.9	203.8
Manitoba	104.2	84.8	19.4
Saskatchewan	88.6	72.5	16.1
Alberta	195.0	142.3	52.7
British Columbia	252.3	187.4	64.9
Northwest Territories	3.6	2.9	0.7
Yukon Territory	1.6	1.3	0.3
	1,709.2	1,307.6	401.6

Health Resources Fund Act

The Health Resources Fund Act provides for the establishment of a fund to assist provinces in the planning, acquisition, construction or renovation and equipping of health training and health research facilities.

Expenditures in 1975-76 amounted to $20 million, $11 million less than in 1974-75.

TABLE 26

(in millions of dollars)

CONTRIBUTIONS TO PROVINCES UNDER THE HEALTH RESOURCES FUND ACT	Fiscal year ended March 31		Increase or decrease (−)
	1976	1975	
Newfoundland	1.8	7.8	−6.0
Nova Scotia	0.2		0.2
New Brunswick	0.4	0.3	0.1
Quebec	12.5	13.1	−0.6
Ontario	3.0	6.5	−3.5
Manitoba	0.3	0.6	−0.3
Saskatchewan	1.2	0.9	0.3
Alberta	0.6	1.8	−1.2
British Columbia	(1)	0.3	−0.3
	20.0	31.3	−11.3

(1) Less than $50,000.

Medical Care Act

The Medical Care Act authorizes the payment of contributions by Canada towards the cost of insured medical care services incurred by the provinces pursuant to provincial medical care insurance plans.

The Provinces of Saskatchewan and British Columbia became participating provinces effective July 1, 1968, Nova Scotia, Newfoundland and Manitoba effective April 1, 1969, Alberta effective July 1, 1969, Ontario effective October 1, 1969, Quebec effective November 1, 1970, Prince Edward Island effective December 1, 1970, New Brunswick effective January 1, 1971, the Northwest Territories effective April 1, 1971 and the Yukon Territory effective April 1, 1972.

Payments were $796 million in 1975-76 compared with $763 million in 1974-75.

TABLE 27

(in millions of dollars)

CONTRIBUTIONS TO PROVINCES UNDER THE MEDICAL CARE ACT	Fiscal year ended March 31		Increase or decrease (−)
	1976	1975	
Newfoundland	19.0	18.3	0.7
Prince Edward Island	4.1	4.0	0.1
Nova Scotia	28.3	27.2	1.1
New Brunswick	23.5	22.4	1.1
Quebec	215.6	207.2	8.4
Ontario	287.7	275.2	12.5
Manitoba	35.7	34.9	0.8
Saskatchewan	32.1	30.6	1.5
Alberta	61.4	59.4	2.0
British Columbia	86.4	81.5	4.9
Northwest Territories	1.3	1.3	
Yukon Territory	0.7	0.7	
	795.8	762.7	33.1

INCOME SECURITY AND SOCIAL ASSISTANCE

Expenditures for income security and social assistance totalled $6,139 million in 1975-76, $3,272 million more than the total of $2,867 million in 1974-75, due mainly to a change in the method of funding payments under the Old Age Security Act.

Old Age Security Act payments

Payments for the old age security pension, guaranteed income supplement and spouse's allowance are made under the authority of the Old Age Security Act. In 1967, the Act was amended to include guaranteed income supplement benefits and in 1975 spouse's allowance. Initially, the Act established the Old Age Security Fund which was the repository of taxes collected for the financing of the benefits and payments were made to beneficiaries from that Fund. From time to time budgetary transfers were made to the Old Age Security Fund to meet shortfalls between receipts and payments. On June 26, 1975 the Old Age Security Fund was abolished and payment of benefits under the Act are now made from the Consolidated Revenue Fund. The following comparative statement includes payments from both the Old Age Security Fund and the Consolidated Revenue Fund.

COMPARATIVE STATEMENT

(in millions of dollars)

PAYMENTS UNDER THE OLD AGE SECURITY ACT	Fiscal year ended March 31		Increase or decrease (−)
	1976	1975	
Old age security pension	2,975.8	2,606.8	369.0
Guaranteed income supplement	923.3	837.7	85.6
Spouse's allowance	34.9		34.9
	3,934.0	3,444.5	489.5

Family allowance payments

Family allowance payments, as defined in the Family Allowances Act 1973, are payable in respect of all children under 18 years of age who are dependant on their parents. They are paid only to residents of Canada or persons outside of Canada when that parent or child is temporarily absent or when a Canadian family is stationed abroad and subject to Canadian income tax. The former requirement of school attendance has been dropped. The allowance must be declared as income for tax purposes by the parent who claims the child as a tax exemption. The rate of allowances paid can be decided upon by the provinces within certain constraints. However, the provinces may vary the rate to be paid on the basis of the child's age or size of a family or any combination of both. The constraints are that the rate cannot be less than $13.25 per child and the average rate per month paid on behalf of all children within a province cannot exceed $22.08.

The number of families and number of children in receipt of family allowance payments in the month of March and the total payments in each of the fiscal years ended March 31, 1972 to 1976, inclusive, are shown in table 28:

TABLE 28

FAMILY ALLOWANCE PAYMENTS

Fiscal year ended March 31	Number of families (in thousands)	Number of children (in thousands)	Payments (in millions of dollars)
1972	3,063	6,783	554.4
1973	3,110	6,757	548.6
1974	3,344	7,249	546.2
1975	3,446	7,344	1,824.1
1976	3,510	7,312	1,957.5

TABLE 29

(in millions of dollars)

FAMILY ALLOWANCE PAYMENTS	Fiscal year ended March 31		Increase or decrease (—)
	1976	1975	
Newfoundland	60.2	56.0	4.2
Prince Edward Island	11.0	10.2	0.8
Nova Scotia	73.6	68.8	4.8
New Brunswick	63.3	58.8	4.5
Quebec	528.2	496.6	31.6
Ontario	685.8	637.4	48.4
Manitoba	87.1	81.3	5.8
Saskatchewan	81.6	76.2	5.4
Alberta	160.7	148.1	12.6
British Columbia	198.7	184.1	14.6
Northwest Territories	5.2	4.7	0.5
Yukon Territory	2.1	1.9	0.2
	1,957.5	1,824.1	133.4

Canada assistance plan

Payments to the provinces under the Canada assistance plan totalled $886 million compared with $661 million in 1974-75. The Canada Assistance Plan Act, which was enacted in 1966, authorized the federal government to enter into agreements with the provinces for sharing the costs of assistance provided by the provinces, territories sand municipalities to persons in need and welfare services provided to persons in need or likely to be in need, including the costs of food, shelter, clothing, fuel and utilities, essential household supplies, expenses incidental to a trade, care in a home for special care, travel and transportation, funerals and burials, health care services, prescribed welfare services including rehabilitation, and comfort allowances. The rate of the federal contribution is 50% of the shareable costs; the rates for assistance granted and the specific conditions of eligibility applied are determined by the provinces and their municipalities and take into account the budgetary requirements as well as the income and resources of the applicants. Contributions under this plan have replaced certain contributions which formerly had been made under the Old Age Assistance Act, the Disabled Persons Act, the Blind Persons Act and the Unemployment Assistance Act.

Under federal-provincial agreement, the Province of Quebec has opted out of a major portion of this program.

TABLE 30

(in millions of dollars)

CANADA ASSISTANCE PLAN	Fiscal year ended March 31		Increase or decrease (—)
	1976	1975	
Newfoundland	36.8	33.2	3.6
Prince Edward Island	9.0	7.0	2.0
Nova Scotia	41.0	31.2	9.8
New Brunswick	50.3	35.2	15.1
Quebec[1]		0.7	—0.7
Ontario	377.9	271.4	106.5
Manitoba	47.1	39.8	7.3
Saskatchewan	42.0	34.7	7.3
Alberta	91.0	60.8	30.2
British Columbia	185.4	139.8	45.6
Northwest Territories	4.7	6.1	—1.4
Yukon Territory	1.0	0.8	0.2
	886.2	660.7	225.5

[1] The contribution for Quebec is for work activity under Part III of the Canada Assistance Plan which is not covered by the Established Programs (Interim arrangements) Act.

MEDICAL SERVICES

Outlays in respect of medical services amounted to $113 million and included $63 million for Indian health services, $25 million for northern health services and $2 million for immigration medical services. In 1974-75 expenditures were $94 million and included $53 million for Indian health services, $20 million for northern health services and $2 million for immigration medical services.

HEALTH PROTECTION

These services included the administration of the Food and Drugs, the Proprietary or Patent Medicine and the Narcotic Control Acts. Outlays of $55 million were $6 million more than in 1974-75.

MEDICAL RESEARCH COUNCIL

Expenditures of the Medical Research Council amounted to $48 million compared with $44 million in 1974-75.

Scholarships and grants in aid of research, which accounted for most of these expenditures, were $5 million more than in the previous fiscal year.

National Revenue

Expenditures of the Department of National Revenue amounted to $395 million, an increase of $40 million over the 1974-75 total.

TABLE 31

(in millions of dollars)

NATIONAL REVENUE	Fiscal year ended March 31		Increase or decrease (—)
	1976	1975	
Customs and Excise	160.6	147.2	13.4
Taxation	234.7	207.7	27.0
	395.3	354.9	40.4

Customs and Excise

Outlays of $161 million in respect of the collection of customs import duties, excise taxes and excise duties were $13 million higher than in 1974-75 and included $109 million for customs operations, $29 million in connection with excise taxes and $12 million for general administration and $11 million for tariff programs and appraisal. In 1974-75 outlays of $147 million included $99 million for customs operations, $26 million in connection with excise taxes, $12 million for general administration and $9 million for tariff programs and appraisal.

Taxation

Outlays of $235 million in respect of taxation were $27 million higher than in 1974-75. Outlays for district offices totalled $142 million compared with $130 million in 1974-75 and general administration costs were $93 million compared with $78 million in the previous fiscal year.

Parliament

Costs of Parliament in the amount of $67 million were $16 million more than in 1974-75.

TABLE 32

(in millions of dollars)

PARLIAMENT	Fiscal year ended March 31 1976	1975	Increase or decrease (−)
House of Commons	54.4	41.5	12.9
The Senate	9.4	7.2	2.2
Library of Parliament	3.2	2.5	0.7
	67.0	51.2	15.8

Post Office

Gross expenditures of the Post Office were $1,030 million compared with $864 million in 1974-75. Salaries and allowances were $782 million compared with $655 million in the previous year and transportation of mail costs were $119 million compared with $113 million in the previous year.

However, as authorized by the Post Office Act, remuneration of postmasters and staffs at revenue and semi-staff offices and certain other disbursements are paid from revenue. These payments amounted to $84 million ($80 million in 1974-75).

Also Post Office Vote 1, authorized that revenue arising from services thereunder be credited thereto. This revenue amounted to $32 million compared with $46 million in 1974-75. Consequently net expenditures were $913 million compared with $738 million in 1974-75.

As net post office receipts totalled $444 million as shown in the revenue section of this report and net expenditures totalled $913 million there was a net operating deficit of $469 million. In 1974-75 net receipts were $486 million and net expenditures were $738 million resulting in an operating deficit of $252 million.

Note to financial statement

Following is a reconciliation of the above statement with the "Summary of Expenditures by Standard Object and Department" to explain the amount of $84.4 million of expenditures from postal revenue authorized by the Post Office Act.

TABLE 33

(in millions of dollars)

POST OFFICE	Fiscal year ended March 31 1976	1975	Increase or decrease (−)
Operating expenditures—			
Salaries and allowances—			
Headquarters, regional and district offices, staff post offices	631.4	521.1	110.3
Contribution to employee benefit plans	74.0	62.0	12.0
Postmasters and staff—			
Revenue offices	20.1	20.0	0.1
Semi-staff offices	47.1	42.8	4.3
Sub-postmasters	9.2	9.1	0.1
	781.8	*655.0*	*126.8*
Transportation of mail—			
Rail	17.4	16.2	1.2
Land	57.7	53.4	4.3
Air	38.2	36.8	1.4
Water	0.8	1.3	−0.5
Payments to foreign postal administrations	5.3	5.5	−0.2
	119.4	*113.2*	*6.2*
Other	66.1	52.8	13.3
	967.3	821.0	146.3
Capital expenditures	62.2	42.5	19.7
Grants and contributions	0.2	0.1	0.1
Gross expenditure	1,029.7	863.6	166.1
Less:			
Expenditures charged directly to revenue under the Post Office Act	−84.4	−79.9	−4.5
	945.3	783.7	161.6
Less:			
Revenue credited to appropriations	−32.4	−45.8	13.4
Net expenditure	912.9	737.9	175.0

RECONCILIATION STATEMENT
(in millions of dollars)

POST OFFICE	Fiscal year ended March 31, 1976			Fiscal year ended March 31, 1975		
Total gross expenditure as per statement			1,029.7			863.6
Salaries and allowances		781.8			655.0	
Less: expenditure paid from gross postal revenue:						
Postmaster and staff—						
Revenue offices	−20.1			−20.0		
Semi staff offices	−47.1			−42.8		
Sub-post masters	−9.2			−9.1		
		−76.4	−76.4		−71.9	−71.9
Total standard object 1		*705.4*			*583.1*	
Transportation of mail	119.4			113.2		
Other	66.1			52.8		
Capital expenditures	62.2			42.5		
Grants and contributions	0.2			0.1		
		247.9			208.6	
Less: expenditure paid from gross postal revenue:						
Postage, transit and other charges to foreign administration		−8.0	−8.0		−8.0	−8.0
Total standard object 2 to 12		*84.4*			*79.9*	
		239.9			*200.6*	
Total standard object as per "Summary of Expenditure by Standard Object and Department"		945.3	945.3		783.7	783.7

However, it is to be noted that Post Office expenditures do not reflect any charges for premises occupied by the Post Office or for certain accounting and miscellaneous services provided by other departments, nor does Post Office revenue reflect any receipts from the franking privilege covering parliamentary and departmental mail or other miscellaneous services provided for other departments and agencies. The services provided free by other departments were valued at $85 million and those provided free by the Post Office were valued at $7 million compared with $81 million and $6 million respectively in 1974-75.

Privy Council

Expenditures for Privy Council, including those of the Canadian Intergovernmental Conference Secretariat, the Chief Electoral Officer, the Commissioner of Official Languages, the Economic Council of Canada and the Public Service Staff Relations Board totalled $32 million, $21 million less than in 1974-75.

TABLE 34

(in millions of dollars)

PRIVY COUNCIL	Fiscal year ended March 31		Increase or decrease (−)
	1976	1975	
Administration and general	18.4	13.8	4.6
Canadian Intergovernmental Conference Secretariat	1.0	0.8	0.2
Chief Electoral Officer	1.2	29.0	−27.8
Commissioner of Official Languages	3.1	1.9	1.2
Economic Council of Canada	4.2	4.3	−0.1
Public Service Staff Relations Board	4.2	3.0	1.2
	32.1	52.8	−20.7

Public Works

Expenditures of the Department of Public Works totalled $623 million in 1975-76 compared with $525 million in 1974-75.

Accommodation program

Expenditures for the accommodation program were $496 million, $61 million higher than the total for 1974-75.

Outlays for general purpose buildings were $295 million compared with $242 million in 1974-75, outlays for single purpose buildings were $187 million compared with $169 million in 1974-75 and outlays for program management were $14 million compared with $24 million in 1974-75.

Transportation and other engineering program

Expenditures for transportation and other engineering services were $25 million, $6 million more than in the previous year.

Marine program

Expenditures for the marine program amounted to $24 million in 1975-76, $2 million higher than in the previous year.

TABLE 35

(in millions of dollars)

PUBLIC WORKS	Fiscal year ended March 31 1976	1975	Increase or decrease (−)
Accommodation program—			
General purpose buildings	295.3	242.3	53.0
Single purpose buildings	186.9	169.1	17.8
Other	13.8	23.5	−9.7
	496.0	*434.9*	*61.1*
Transportation and other engineering program	25.4	19.0	6.4
Land management and development program	20.7		20.7
Marine program	24.5	22.8	1.7
Professional and technical services	31.5	25.4	6.1
Administration and general	24.8	22.8	2.0
	622.9	524.9	98.0

Regional Economic Expansion

Expenditures for the Department of Regional Economic Expansion including those for the Cape Breton Development Corporation totalled $489 million compared with $442 million in 1974-75.

Departmental expenditures in 1975-76 totalled $449 million and included $86 million for industrial development, $144 million for social adjustment and rural economic development, $181 million for development opportunity initiatives and $38 million for development planning, administration and the employee benent plans. In 1974-75 expenditures were $382 million and included $99 million for industrial development, $124 million for social adjustment and rural economic development, $119 million for infrastructure assistance and $40 million for development planning, administration and the employee benefit plans.

Payments to the Cape Breton Development Corporation totalled $40 million compared with $60 million in 1974-75.

TABLE 36

in millions of dollars)

REGIONAL ECONOMIC EXPANSION	Fiscal year ended March 31 1976	1975	Increase or decrease (−)
Department—			
Development planning and administration	34.2	36.8	−2.6
Industrial development	86.5	99.0	−12.5
Development opportunity initiatives	180.6	118.9	61.7
Social adjustment and rural economic development	144.0	123.9	20.1
Contribution to the employee benefit plans	3.7	3.4	0.3
	449.0	*382.0*	*67.0*
Cape Breton Development Corporation—			
Payments to the corporation covering mining losses	13.9	28.9	−15.0
Payment to the corporation for capital expenditures	20.8	22.2	−1.4
Payment to the corporation under sections 22 and 23 of the Act	5.1	8.7	−3.6
	39.8	*59.8*	*−20.0*
	488.8	441.8	47.0

Science and Technology

Expenditures of the Ministry of Science and Technology, including those of the National Research Council of Canada and the Science Council of Canada, totalled $195 million compared with $168 million in 1974-75. In 1975-76 the National Research Council of Canada was transferred from Treasury Board to this department.

TABLE 37

(in millions of dollars)

SCIENCE AND TECHNOLOGY	Fiscal year ended March 31 1976	1975	Increase or decrease (−)
Ministry of State	4.3	4.6	−0.3
National Research Council of Canada	188.6	161.5	27.1
Science Council of Canada	2.0	1.8	0.2
	194.9	167.9	27.0

Secretary of State

Included under this heading are expenditures of the Department of the Secretary of State and those in respect of the Canada Council the Canadian Broadcasting Corporation, the Canadian Film Development Corporation, the Company of Young Canadians, the National Arts Centre Corporation, the National Film Board, the National Library, the National Museums of Canada, the Public Archives, the Public Service Commission and the Representation Commissioner.

Expenditures totalled $1,323 million in 1975-76 compared with $1,156 million in 1974-75.

Department

The federal cash contribution for post-secondary education, pursuant to Part II of the Federal-Provincial Fiscal Arrangements Act, 1967, totalled $535 million compared with $504 million in 1974-75; outlays in respect of the bilingualism development program were $115 million compared with $94 million in 1974-75; outlays for citizenship were $48 million compared with $44 million in 1974-75; and outlays for translation were $32 million compared with $24 million in 1974-75.

Canada Council

The Canada Council received a grant of $55 million for the purposes of the arts, humanities and social sciences compared with $41 million in the previous fiscal year.

Canadian Broadcasting Corporation

Payments by the government to the Canadian Broadcasting Corporation for operating and capital expenditures in providing a broadcasting service, and charged to budgetary expenditure, totalled $342 million, $43 million more than in 1974-75.

The financial statements of the corporation for the fiscal year ended March 31, 1976 are shown in Volume III of this report.

TABLE 38

(in millions of dollars)

SECRETARY OF STATE	Fiscal year ended March 31 1976	1975	Increase or decrease (−)
Department—			
Post-secondary education payments to provinces	535.0	503.6	31.4
Bilingualism development	114.5	93.6	20.9
Citizenship	48.0	43.6	4.4
Arts and culture	8.1	4.7	3.4
Translation	31.8	24.1	7.7
Administration and general	11.1	6.8	4.3
	748.5	*676.4*	*72.1*
Canada Council	54.7	41.0	13.7
Canadian Broadcasting Corporation	342.5	299.3	43.2
Canadian Film Development Corporation	4.0	3.2	0.8
Company of Young Canadians	5.9	3.7	2.2
National Arts Centre Corporation	6.9	5.8	1.1
National Film Board	23.2	19.8	3.4
National Library	8.9	8.0	0.9
National Museums of Canada	41.4	34.2	7.2
Public Archives	12.7	10.4	2.3
Public Service Commission	72.4	54.2	18.2
Representation Commissioner	2.0	0.3	1.7
	1,323.1	1,156.3	166.8

Canadian Film Development Corporation

Outlays for the Canadian Film Development Corporation were $4 million in 1975-76, $1 million more than in the previous year.

Company of Young Canadians

Payments to the Company of Young Canadians in 1975-76 were $6 million, $2 million more than in the previous year.

National Arts Centre Corporation

Payments to the National Arts Centre Corporation amounted to $7 million, compared with $6 million in 1974-75.

National Film Board

Expenditures in respect of the National Film Board were $23 million, $3 million more than in the previous year.

National Library

Outlays in respect of the National Library were $9 million, $1 million higher than in the previous year.

National Museums of Canada
(including the National Gallery of Canada)

Expenditures in respect of the National Museums of Canada were $41 million in 1975-76, $7 million more than in the previous year.

Public Archives

Expenditures in respect of the Public Archives amounted to $13 million in 1975-76, $2 million more than in the previous year.

Public Service Commission

Expenditures in respect of the Public Service Commission were $72 million in 1975-76 and included $18 million in respect of staffing and $41 million for training and development. In 1974-75 expenditures totalled $54 million and included $13 million in respect of staffing and $27 million for training.

Solicitor General

Expenditures of the Department of the Solicitor General, including net expenditures of the Royal Canadian Mounted Police, totalled $584 million in 1975-76, $132 million more than in the previous year. The main changes were increases of $80 million in respect of the Royal Canadian Mounted Police and $50 million in respect of Correctional Services.

Royal Canadian Mounted Police

Gross expenditures of the Royal Canadian Mounted Police were $472 million but receipts of $109 million arising mainly from policing services provided to certain provinces, territories and municipalities, brought the net amount charged to budgetary expenditure to $363 million. In 1974-75 gross expenditures were $372 million, receipts were $90 million and net charges to budgetary expenditure were $283 million.

Gross expenditures for law enforcement totalled $415 million compared with $328 million in 1974-75 and included $191 million for police services under contract compared with $151 million in 1974-75, $130 million for enforcement of federal statutes and executive orders compared with $97 million in 1974-75, and $34 million for national police services compared with $25 million in 1974-75.

Pensions and other benefits totalled $56 million compared with $45 million in 1974-75.

TABLE 39

(in millions of dollars)

SOLICITOR GENERAL	Fiscal year ended March 31 1976	1975	Increase or decrease (−)
Royal Canadian Mounted Police—			
Law enforcement—			
Police services under contract	190.9	151.0	39.9
Enforcement of federal statutes and executive orders	130.1	97.4	32.7
Administration	60.4	54.4	6.0
National police services	33.9	24.7	9.2
	415.3	*327.5*	*87.8*
Pensions and other benefits—			
Pensions	12.6	10.9	1.7
Royal Canadian Mounted Police superannuation account—			
Government's contribution	23.1	18.6	4.5
Amortization of deferred charges	11.0	8.2	2.8
Other	9.7	7.2	2.5
	56.4	*44.9*	*11.5*
Gross expenditure	471.7	372.4	99.3
Less: receipts and revenue credited to the vote	−109.0	−89.8	−19.2
Net expenditure	362.7	282.6	80.1
Correctional Services—			
Care of inmates	126.0	94.1	31.9
Rehabilitation of inmates	37.0	29.6	7.4
Parole and community services	17.0	12.6	4.4
Administration	33.2	26.8	6.4
	213.2	*163.1*	*50.1*
Departmental administration	8.4	6.2	2.2
	584.3	451.9	132.4

Correctional Services

Expenditures of $213 million in respect of Correctional Services were $50 million more than in 1974-75 and included $126 million for care of inmates, $37 million for rehabilitation of inmates and $17 million for parole and community services. In 1974-75 expenditures were $163 million and included $94 million for care of inmates, $30 million for rehabilitation of inmates and $13 million for parole and community services.

Supply and Services

Expenditures of the Department of Supply and Services including those in respect of the Canadian Commercial Corporation and Canadian Arsenals Limited amounted to $98 million compared with $91 million in 1974-75.

Services

The services administration of the department provides to the government as a whole, and to their client departments and agencies, a broad range of administrative services, such as pay and pension services, data processing, a variety of consulting, financial, auditing and management services, cheque issue, and the preparation of the central government accounts, including the Public Accounts.

Expenditures were $66 million compared with $71 million in 1974-75 and consisted of $23 million for public services compensation administration ($22 million in 1974-75) which includes senior headquarters, divisional and field management, management audit, planning and internal computer services, $8 million for accounts payable and other payments administration ($8 million in 1974-75), $1 million for management, financial and other services ($9 million in 1974-75), $12 million for social economic assistance program administration ($13 million in 1974-75) and $13 million for Government of Canada Accounting ($11 million in 1974-75).

TABLE 40

(in millions of dollars)

SUPPLY AND SERVICES	Fiscal year ended March 31 1976	1975	Increase or decrease (−)
Services—			
Public services compensation administration	23.1	22.3	0.8
Social economic assistance program administration	12.5	12.8	−0.3
Accounts payable and other payments administration	8.1	8.4	−0.3
Management, financial and other services	0.6	9.0	−8.4
Accounts of Canada and reporting services	13.0	10.6	2.4
Other	9.2	7.8	1.4
	66.5	*70.9*	*−4.4*
Supply	11.2	2.7	8.5
Administration	10.8	9.1	1.7
	88.5	82.7	5.8
Canadian Commercial Corporation	6.8	6.4	0.4
Canadian Arsenals Limited	2.6	1.8	0.8
	97.9	90.9	7.0

Supply

In addition to non-budgetary transactions of the Supply Revolving Fund, budgetary expenditures for the supply program included $9 million for research and development and $2 million for losses on trading operations for the Publishing Revolving Fund and the Expositions Revolving Fund.

Canadian Commercial Corporation

Payments in respect of the Canadian Commercial Corporation for administrative services and interest on loans were $7 million in 1975-76.

Canadian Arsenals Limited

Expenditures in respect of the Canadian Arsenals Limited for administration and operation were $3 million, $1 million more than in the previous year.

Transport

Expenditures of the Ministry of Transport totalled $1,203 million compared with $1,306 million in 1974-75. Included in the above total are budgetary expenditures in respect of the Atlantic Pilotage Authority, the Canadian National Railways, the Canadian Transport Commission, the Great Lakes Pilotage Authority, the Laurentian Pilotage Authority, the National Harbours Board, the Northern Transportation Company Limited, the Pacific Pilotage Authority and the St. Lawrence Seaway Authority.

Marine transportation

Gross expenditures for marine transportation were $201 million but receipts from earnings of marine service vessels and wharfage rentals brought the net amount charged to budgetary expenditure to $186 million, $21 million more than in the previous year.

Outlays for way facilities were $156 million compared with $133 million in 1974-75.

Surface transportation

Expenditures totalled $178 million compared with $273 million in 1974-75. The decrease is due mainly to a non-recurring payment of $118 million for federally regulated railways during 1974-75 to compensate them for a rate freeze on freight shipments which the government required them to impose. Increases in other areas resulted in a net deduction of $95 million.

Air transportation

Gross expenditures for air transportation of $426 million less receipts of $103 million from aircraft landing fees, concessions, rentals and other services brought net budgetary expenditures to $323 million of which $94 million was for airports and other ground services, $154 million was for air navigational services, $22 million was for regulatory services and $53 million was for construction and other services.

In 1974-75 gross expenditures were $518 million, receipts were $87 million and net expenditures were $431 million of which $230 million was for airports and other ground services, $140 million was for air navigational services, $15 million was for regulatory services and $46 million was for construction and other services.

Canadian National Railways

The charge to budgetary expenditure to cover the 1975 operating deficit of the Canadian National Railways was $16 million, $21 million less than in the previous year.

Canadian Transport Commission

Expenditures of $414 million in respect of the Canadian Tansport Commission included $326 million for payments under the Railway Act, $10 million for contributions to the Railway Grade Crossing Fund, $16 million for steamship subventions, $16 million for payments under the Maritime Freight Rates Act, $24 million for Atlantic Region freight assistance and $2 million for subsidies to regional air carriers. In 1974-75 expenditures were $333 million and included $243 million for payments under the Railway Act, $25 million for contributions to the Railway Grade Crossing Fund, $11 million for steamship subventions, $15 million for payments under the Maritime Freight Rates Act, $22 million for Atlantic Region freight assistance and $2 million for subsidies to regional air carriers.

National Harbours Board

Non-active advances to the Board which were charged to budgetary expenditures totalled $2 million. In 1974-75 non-active advances were $1 million.

Pilotage Authorities

Expenditures in respect of the Pilotage Authorities were $4 million in 1975-76, $2 million less than in the previous year.

The St. Lawrence Seaway Authority

Due to a change by the St. Lawrence Seaway Authority from a calendar year to the federal government fiscal year the charge to budgetary expenditures for the operating deficit of the Welland Canal for the period January 1, 1975, to March 31, 1976 was $40 million compared with the deficit of $32 million for the calendar year 1974.

TABLE 41

(in millions of dollars)

TRANSPORT	Fiscal year ended March 31 1976	1975	Increase or decrease (−)
Marine transportation—			
Way facilities	155.7	132.9	22.8
Marine regulations	7.3	5.8	1.5
Other	23.1	26.5	−3.4
	186.1	*165.2*	*20.9*
Surface transportation—			
Ferry services—(C.N.R.)	111.5	115.4	−3.9
Compensation to railways		118.3	−118.3
Western provinces highway programs	31.9	22.8	9.1
Supplementary pensions	7.0	7.1	−0.1
Other	27.1	9.0	18.1
	177.5	*272 6*	*−95.1*
Air transportation—			
Airports and associated ground services	94.0	230.5	−136.5
Air navigational services	153.8	139.9	13.9
Regulatory services	22.1	15.1	7.0
Construction services	14.6	13.2	1.4
Other	39.0	32.4	6.6
	323.5	*431.1*	*−107 6*
Transportation development agency	11.5	10.5	1.0
Administration	25.9	15.3	10.6
	724.5	894.7	−170.2
Canadian National Railways operating deficit	16.4	37.7	−21.3
Canadian Transport Commission—			
Payments under the Railway Act	326.2	242.7	83.5
Contributions to the railway grade crossing fund	10.0	25.0	−15.0
Steamship subventions for coastal services	15.8	11.2	4.6
Maritime Freight Rates Act	16.0	15.1	0.9
Subsidies to regional air carriers	2.5	1.9	0.6
Atlantic region freight assistance	23.7	21.7	2.0
Other	19.6	15.6	4.0
	413.8	*333.2*	*80.6*
National Harbours Board	2.1	1.1	1.0
Northern Transportation Company Limited	0.8		0.8
Pilotage Authorities	3.6	5.7	−2.1
The St. Lawrence Seaway Authority—			
Welland canal deficit	40.2	31.7	8.5
Other	1.4	1.7	−0.3
	41.6	*33.4*	*8.2*
	1,202.8	1,305.8	−103.0

Treasury Board

Expenditures of the Treasury Board totalled $142 million compared with $114 million in 1974-75. In 1975-76 the National Research Council of Canada was transferred from this department to Science and Technology.

TABLE 42

(in millions of dollars)

TREASURY BOARD	Fiscal year ended March 31 1976	1975	Increase or decrease (−)
Payments under earlier Superannuation and Retirement Acts and the government public service Pension Adjustments Act	2.9	0.1	2.8
Public service social insurance	112.9	91.9	21.0
Administration and general	26.3	21.8	4.5
	142.1	113.8	28.3

Public service social insurance

The government's outlay in respect of the public service social insurance accounts includes surgical-medical and other insurance premiums as detailed in section 27 of volume II of this report.

Urban Affairs

Included under this heading are the budgetary expenditures in respect of Central Mortgage and Housing Corporation and the National Capital Commission.

TABLE 43

(in millions of dollars)

URBAN AFFAIRS	Fiscal year ended March 31 1976	1975	Increase or decrease (−)
Central Mortgage and Housing Corporation—			
Home buyer grants	37.5	5.6	31.9
Housing research and community planning	14.7	11.6	3.1
Public housing projects and land development	176.5	125.1	51.4
Municipal sewage treatment assistance	44.3	25.7	18.6
Urban renewal assistance	11.2	17.1	−5.9
Other	82.8	41.0	41.8
	367.0	*226.1*	*140.9*
National Capital Commission—			
Operating expenditures	19.0	15.6	3.4
Payment to the national capital fund	30.0	23.1	6.9
	49.0	*38.7*	*10.3*
Canadian Habitat Secretariat	5.2		5.2
Department	18.7	14.1	4.6
	439.9	278.9	161.0

Central Mortgage and Housing Corporation

Budgetary expenditures of the government in respect of Central Mortgage and Housing Corporation at $367 million were $141 million more than the total of $226 million in 1974-75.

Contributions of $11 million to provinces or municipalities for urban renewal were $6 million less than in previous year; losses of $176 million sustained by the corporation during the year as the result of the operation of federal-provincial projects were $51 million more than in the previous year. The corporation was reimbursed for these losses and the amounts were charged to budgetary expenditure.

Write-off of loans, originally made to municipalities and municipal sewerage corporations and which were forgiven by the corporation, amounted to $44 million, $19 million more than in 1974-75.

Expenditures for housing research and community planning were $15 million, $3 million more than in 1974-75.

In addition, loans in the amount of $1,319 million were made to the corporation during 1975-76 and repayments by the corporation were $262 million.

Contributions, loans and expenses in respect of assisted home ownership, co-operative housing assistance, residential rehabilitation assistance, neighbourhood improvement program and home buyer grants were $120 million.

National Capital Commission

Expenditures in respect of the National Capital Commission were $49 million, $10 million more than in the previous fiscal year.

An amount of $30 million was paid into the national capital fund to be used for the financing of capital projects in the national capital region $7 million more than in 1974-75. Outlays for operating expenditures at $19 million were $3 million more than in 1974-75.

Canadian Habitat Secretariat

The Canadian Habitat Secretariat was established in the Ministry of State for Urban Affairs in 1975 for the preparation and participation in, and the hosting by Canada of the United Nations conference on Human Settlements held in Vancouver, British Columbia during May and June, 1976. Prior to the establishment of the Secretariat responsibilities related to initial preparations for the conference were assumed by both the Department of External Affairs and the Ministry of State for Urban Affairs.

Ministry of State for Urban Affairs

Budgetary expenditures of the government in respect of the Ministry of State for Urban Affairs at $19 million were $5 million more than the total of $14 million in 1974-75. This increase is due to grants and contributions for the development and implementation of urban policies and programs.

Veterans Affairs

Expenditures of the Department of Veterans Affairs totalled $684 million, $64 million more than in the previous fiscal year.

Pensions

Expenditures in respect of pensions were $355 million compared with $331 million in 1974-75. Grants and contributions which constitute the greatest part of these expenditures amounted to $347 million, $23 million more than in the previous year and operating expenditures at $8 million were $1 million more than in 1974-75.

Welfare services

These payments amounted to $202 million compared with $169 million in 1974-75. Payments under the War Veterans Allowances and the Civilian War Pensions and Allowances Act were $173 million compared with $142 million in the previous year. These payments are made principally to elderly qualified persons who are incapable of maintaining themselves and are adjusted quarterly to reflect consumer price index fluctuations.

Treatment services

Costs of these services were $106 million, $8 million more than in 1974-75.

TABLE 44

(in millions of dollars)

VETERANS AFFAIRS	Fiscal year ended March 31 1976	1975	Increase or decrease (−)
Pensions—			
Grants and contributions	346.6	323.9	22.7
Operating expenditures	8.2	7.4	0.8
	354.8	*331.3*	*23.5*
Welfare services—			
War veterans allowances	172.7	141.8	30.9
Other	29.2	27.6	1.6
	201.9	*169.4*	*32.5*
Treatment services	106.2	98.3	7.9
Veterans land administration	12.2	13.1	−0.9
Bureau of Pension Advocates	2.1	1.9	0.2
Administration	7.2	6.7	0.5
	684.4	620.7	63.7

Shown in table 45 are the number of awards in effect at March 31, 1946, 1976 and 1975 and the payments in each of the fiscal years ended on these dates for (a) disability pensions including additional pensions for dependants, and (b) pensions for dependants of deceased eligible persons, arising out of world war 1, world war 2, and miscellaneous service (which includes special force service, defence forces peace time service, etc.).

TABLE 45

(in millions of dollars)

PENSIONS	Fiscal year ended March 31 1946 Number of awards March (in thousands) Disability	Dependant	Payments (in millions) of dollars)	1976 Number of awards March (in thousands) Disability	Dependant	Payments (in millions) of dollars)	1975 Number of awards March (in thousands) Disability	Dependant	Payments (in millions) of dollars)
World war 1	72.6	17.1	37.3	12.4	10.7	75.3	14.1	11.1	75.9
World war 2	36.2	16.4	22.2	96.8	15.3	253.8	98.1	15.4	234.6
Miscellaneous	2.9	1.4	2.7	6.2	0.9	17.4	5.9	0.9	13.4
	111.7	34.9	62.2	115.4	26.9	346.5	118.1	27.4	323.9

SUPPLEMENTARY STATEMENTS

Expenditure by Department and Agency and by Type of Expenditure for 1975-76 and 1974-75

(in millions of dollars)

Department and Agency	Budgetary Expenditures							
	Operating Expenditures		Capital Expenditures		Grants and Contributions		Total	
	1975-76	1974-75	1975-76	1974-75	1975-76	1974-75	1975-76	1974-75
Agriculture—								
Department	216.6	190.7	26.1	11.4	383.1	436.3	625.8	638.4
Canadian Dairy Commission	1.1	0.9					1.1	0.9
Canadian Livestock Feed Board	0.6	0.6			20.1	21.3	20.7	21.9
Farm Credit Corporation	3.5	4.7					3.5	4.7
	221.8	*196.9*	*26.1*	*11.4*	*403.2*	*457.6*	*651.1*	*665.9*
Communications—								
Department	32.9	29.2	20.9	21.3	1.0	1.3	54.8	51.8
Canadian Radio-Television Commission	10.3	8.6	0.3	0.2			10.6	8.8
	43.2	*37.8*	*21.2*	*21.5*	*1.0*	*1.3*	*65.4*	*60.6*
Consumer and Corporate Affairs—								
Department	52.8	45.3	1.0	1.3	0.6	0.7	54.4	47.3
Food Prices Review Board	1.9	2.1					1.9	2.1
Anti-Inflation Board	5.0		0.4				5.4	
	59.7	*47.4*	*1.4*	*1.3*	*0.6*	*0.7*	*61.7*	*49.4*
Energy, Mines and Resources—								
Department	117.6	87.7	8.3	7.6	3.2	469.7	129.1	565.0
Atomic Energy Control Board	2.4	1.5	0.1		8.9	10.4	11.4	11.9
Atomic Energy of Canada Limited	86.1	85.9	7.5				93.6	85.9
Eldorado Nuclear Limited	2.8	1.6	0.2				3.0	1.6
Energy Supplies Allocation Board	1.6	0.8			1,582.0	695.0	1,583.6	695.8
National Energy Board	8.0	6.2	0.1	0.1			8.1	6.3
	218.5	*183.7*	*16.2*	*7.7*	*1,594.1*	*1,175.1*	*1,828.8*	*1,366.5*
Environment	318.7	282.1	71.5	68.1	62.4	34.8	452.6	385.0
External Affairs—								
Department	144.4	123.1	16.0	9.9	44.0	35.2	204.4	168.2
Canadian International Development Agency	23.7	36.0	0.4	0.3	447.9	343.6	472.0	379.9
International Joint Commission	2.0	1.4	0.1	0.1			2.1	1.5
	170.1	*160.5*	*16.5*	*10.3*	*491.9*	*378.8*	*678.5*	*549.6*
Finance—								
Department	3,995.9	3,223.8	0.3	0.2	2,906.3	2,772.1	6,902.5	5,996.1
Auditor General	9.3	7.7	0.1				9.4	7.7
Insurance	1.8	1.6					1.8	1.6
Tariff Board	1.1	1.0					1.1	1.0
	4,008.1	*3,234.1*	*0.4*	*0.2*	*2,906.3*	*2,772.1*	*6,914.8*	*6,006.4*
Governor General and Lieutenant-Governors	2.2	1.8			0.1	0.1	2.3	1.9
Indian Affairs and Northern Development	324.7	281.4	189.6	158.8	328.8	233.5	843.1	673.7
Industry, Trade and Commerce—								
Department	97.2	89.0	0.6	0.7	419.7	264.2	517.5	353.9
Foreign Investment Review Agency	3.2	1.9					3.2	1.9
Standards Council of Canada					2.2	1.3	2.2	1.3
Statistics Canada	102.6	91.4	0.8	2.7			103.4	94.1
Federal Business Development Bank	1.7						1.7	
	204.7	*182.3*	*1.4*	*3.4*	*421.9*	*265.5*	*628.0*	*451.2*
Justice	62.4	45.4	0.7	1.3	19.2	15.2	82.3	61.9
Labour—								
Department	25.4	22.9	0.6	0.6	0.7	0.6	26.7	24.1
Canada Labour Relations Board	2.5	2.0		0.1			2.5	2.1
Information Canada	10.4	9.0	0.1	0.1			10.5	9.1
	38.3	*33.9*	*0.7*	*0.8*	*0.7*	*0.6*	*39.7*	*35.3*
Manpower and Immigration—								
Department	523.9	433.8	2.2	3.5	430.1	322.6	956.2	759.9
Immigration Appeal Board	2.1	2.7	0.1				2.2	2.7
Unemployment Insurance Commission	1.6	2.2			876.3	920.4	877.9	922.6
	527.6	*438.7*	*2.3*	*3.5*	*1,306.4*	*1,243.0*	*1,836.3*	*1,685.2*
National Defence	2,554.0	2,205.2	355.7	268.3	64.0	38.4	2,973.7	2,511.9
National Health and Welfare—								
Department	217.9	182.4	9.9	11.4	8,658.4	4,963.2	8,886.2	5,157.0
Medical Research Council	1.0	0.8			47.4	42.9	48.4	43.7
	218.9	*183.2*	*9.9*	*11.4*	*8,705.8*	*5,006.1*	*8,934.6*	*5,200.7*
National Revenue—								
Customs and Excise	157.3	144.9	3.3	2.3			160.6	147.2
Taxation	230.2	204.1	4.4	3.6			234.6	207.7
Office of the Administration—Anti-Inflation Board	0.1						0.1	
	387.6	*349.0*	*7.7*	*5.9*			*395.3*	*354.9*

Expenditure by Department and Agency and by Type of Expenditure for 1975-76 and 1974-75

—Concluded

(in millions of dollars)

Department and Agency	Budgetary Expenditures							
	Operating Expenditures		Capital Expenditures		Grants and Contributions		Total	
	1975-76	1974-75	1975-76	1974-75	1975-76	1974-75	1975-76	1974-75
Parliament—								
The Senate	9.1	7.0	0.1	0.1	0.2	0.1	9.4	7.2
House of Commons	53.4	40.4	0.4	0.7	0.6	0.4	54.4	41.5
Library of Parliament	3.2	2.5					3.2	2.5
	65.7	*49.9*	*0.5*	*0.8*	*0.8*	*0.5*	*67.0*	*51.2*
Post Office	850.5	695.3	62.2	42.5	0.2	0.1	912.9	737.9
Privy Council—								
Privy Council	16.3	12.4	0.7	0.4	1.4	1.0	18.4	13.8
Canadian Intergovernmental Conference Secretariat	1.0	0.7		0.1			1.0	0.8
Chief Electoral Officer	1.2	29.0					1.2	29.0
Commissioner of Official Languages	3.1	1.9					3.1	1.9
Economic Council of Canada	4.2	4.3					4.2	4.3
Public Service Staff Relations Board	4.1	3.0	0.1				4.2	3.0
	29.9	*51.3*	*0.8*	*0.5*	*1.4*	*1.0*	*32.1*	*52.8*
Public Works	341.3	296.7	281.0	228.0	0.6	0.2	622.9	524.9
Regional Economic Expansion—								
Department	53.1	43.7	11.4	14.4	384.5	323.9	449.0	382.0
Cape Breton Development Corporation	39.8	59.8					39.8	59.8
	92.9	*103.5*	*11.4*	*14.4*	*384.5*	*323.9*	*488.8*	*441.8*
Science and Technology—								
Ministry of State	4.1	4.4		0.1	0.2	0.1	4.3	4.6
National Research Council of Canada	78.7	71.8	10.9	3.8	99.0	85.9	188.6	161.5
Science Council	2.0	1.8					2.0	1.8
	84.8	*78.0*	*10.9*	*3.9*	*99.2*	*86.0*	*194.9*	*167.9*
Secretary of State—								
Department	60.6	46.9	1.5	0.8	686.4	628.7	748.5	676.4
Canada Council					54.7	41.0	54.7	41.0
Canadian Broadcasting Corporation	342.5	299.3					342.5	299.3
Canadian Film Development Corporation	4.0	3.2					4.0	3.2
Company of Young Canadians	5.9	3.7					5.9	3.7
National Arts Centre Corporation	6.9	5.8					6.9	5.8
National Film Board	23.2	19.8					23.2	19.8
National Library	8.8	7.8	0.1	0.2			8.9	8.0
National Museums of Canada	30.1	24.5	5.2	2.1	6.1	7.6	41.4	34.2
Public Archives	12.4	9.7	0.3	0.7			12.7	10.4
Public Service Commission	69.6	52.0	2.8	2.2			72.4	54.2
Representation Commissioner	2.0	0.3					2.0	0.3
	566.0	*473.0*	*9.9*	*6.0*	*747.2*	*677.3*	*1,323.1*	*1,156.3*
Solicitor General—								
Department	7.4	5.6	0.1	0.2	0.9	0.4	8.4	6.2
Correctional Services	182.8	145.3	29.8	17.4	0.6	0.4	213.2	163.1
Royal Canadian Mounted Police	313.0	248.2	39.9	25.1	9.8	9.3	362.7	282.6
	503.2	*399.1*	*69.8*	*42.7*	*11.3*	*10.1*	*584.3*	*451.9*
Supply and Services—								
Department	86.7	81.3	1.7	1.3	0.1	0.1	88.5	82.7
Canadian Arsenals Limited	2.6	1.8					2.6	1.8
Canadian Commercial Corporation	6.8	6.4					6.8	6.4
	96.1	*89.5*	*1.7*	*1.3*	*0.1*	*0.1*	*97.9*	*90.9*
Transport—								
Department	495.5	444.6	166.4	288.8	62.6	161.3	724.5	894.7
Atlantic Pilotage Authority	1.9	1.1					1.9	1.1
Canadian National Railways	16.4	37.7					16.4	37.7
Canadian Transport Commission	19.5	15.4	0.1	0.2	394.2	317.6	413.8	333.2
Great Lakes Pilotage Authority	1.2	2.1					1.2	2.1
Laurentian Pilotage Authority	0.3	2.2					0.3	2.2
National Harbours Board	2.1	1.1					2.1	1.1
Northern Transportation Company Limited	0.8						0.8	
Pacific Pilotage Authority	0.2	0.3					0.2	0.3
The St. Lawrence Seaway Authority	41.6	33.4					41.6	33.4
	579.5	*537.9*	*166.5*	*289.0*	*456.8*	*478.9*	*1,202.8*	*1,305.8*
Treasury Board	140.9	112.5	0.1	0.1	1.1	1.2	142.1	113.8
Urban Affairs—								
Ministry of State	15.1	11.6	0.2	0.4	3.4	2.1	18.7	14.1
Central Mortgage and Housing Corporation	367.0	226.1					367.0	226.1
National Capital Commission	18.7	15.4	30.0	23.1	0.3	0.2	49.0	38.7
Canadian Habitat Secretariat	3.8		0.4		1.0		5.2	
	404.6	*253.1*	*30.6*	*23.5*	*4.7*	*2.3*	*439.9*	*278.9*
Veterans Affairs	133.3	121.6	9.0	11.1	542.1	488.0	684.4	620.7
Total, All Departments and Agencies	13,249.2	11,124.8	1,375.7	1,237.7	18,556.4	13,692.4	33,181.3	26,054.9

Statement of Expenditure by Program

YEAR ENDED MARCH 31

(in thousands of dollars)

Program	1976 Appropriations	1976 Expenditures	1976 Variances: Unexpended Balances: Lapsed	1976 Variances: Unexpended Balances: Carried Forward	1976 Variances: Over-Expenditure	1975 Appropriations	1975 Expenditures	1975 Variances: Unexpended Balances: Lapsed	1975 Variances: Unexpended Balances: Carried Forward	1975 Variances: Over-Expenditure
	$	$	$	$	$	$	$	$	$	$
AGRICULTURE										
Administration	33,143	31,225	1,918			30,083	28,342	1,741		
Research	96,573	95,633	940			74,810	74,335	475		
Production and Marketing	443,383	411,897	3,818	27,668		497,629	464,473	1,202	31,954	
Health of Animals	62,038	61,526	512			48,694	48,395	299		
Canadian Grain Commission	26,147	25,526	621			22,389	21,204	1,185		
Total	661,284	625,807	7,809	27,668		673,605	636,749	4,902	31,954	
COMMUNICATIONS										
Department	56,941	54,848	2,093			52,959	51,512	1,447		
CONSUMER AND CORPORATE AFFAIRS										
Administration	12,533	11,277	1,256			10,259	10,149	110		
Consumer Affairs	22,741	22,285	456			17,917	17,876	41		
Corporate Affairs	6,097	5,928	169			5,502	5,357	145		
Combines Investigation and Competition Policy	5,580	5,531	49			4,789	4,661	128		
Intellectual Property	9,532	9,371	161			8,931	8,885	46		
Total	56,483	54,392	2,091			47,398	46,928	470		
ENERGY MINES AND RESOURCES										
Administration	11,529	11,098	431			10,337	10,124	213		
Mineral and Energy Resources	72,620	71,983	637			517,613	514,293	3,320		
Earth Sciences	46,419	46,062	357			40,485	39,944	541		
Total	130,568	129,143	1,425			568,435	564,361	4,074		
ENVIRONMENT										
Administration	18,305	18,232	72			16,470	16,309	161		
Fisheries and Marine	256,877	243,040	13,837			191,824	185,455	6,369		
Environmental Services	192,840	191,304	1,537			183,838	181,294	2,544		
Total	468,022	452,576	15,446			392,132	383,058	9,074		
EXTERNAL AFFAIRS										
Canadian Interests Abroad	207,250	203,198	4,052			163,861	166,477			2,616
World Exhibitions	1,227	1,226	1			1,100	1,090	10		
Total	208,477	204,424	4,053			164,961	167,567	10		2,616
FINANCE										
Finance and Economic Policies	17,361	17,357	4			15,017	15,017			
Municipal Grants	79,400	79,395	5			72,115	71,930	185		
Public Debt	3,955,013	3,955,013				3,208,390	3,208,390			
Fiscal Transfer Payments	2,461,393	2,461,393				2,462,588	2,462,588			
Contracting-Out Payments	204,267	204,267				176,406	176,406			
Guaranteed Loans	51,404	51,404				43,676	43,676			
Anti-Dumping Tribunal	617	607	10			538	517	21		
Employment Loans						86	86			
Special	73,310	73,300	10			110	110			
Winter Capital Projects Fund	59,792	59,792				17,268	17,268			
Total	6,902,557	6,902,528	29			5,996,194	5,995,988	206		
GOVERNOR GENERAL AND LIEUTENANT-GOVERNORS										
Department	2,398	2,333	65			1,892	1,898			6
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT										
Administration	22,060	20,350	1,710			18,043	17,879	164		
Indian and Eskimo Affairs	469,864	459,019	10,845			395,020	392,624	2,396		
Northern Affairs	237,530	232,463	4,205	862		163,618	162,113	192	1,313	
Parks Canada	134,811	131,240	3,571			100,181	99,619	562		
Total	864,265	843,072	20,331	862		676,862	672,235	3,314	1,313	

Statement of Expenditure by Program—*Continued*

YEAR ENDED MARCH 31

(in thousands of dollars)

Program	1976 Appropriations	1976 Expenditures	1976 Variances: Unexpended Balances: Lapsed	1976 Variances: Unexpended Balances: Carried Forward	1976 Variances: Over-Expenditure	1975 Appropriations	1975 Expenditures	1975 Variances: Unexpended Balances: Lapsed	1975 Variances: Unexpended Balances: Carried Forward	1975 Variances: Over-Expenditure
	$	$	$	$	$	$	$	$	$	$
INDUSTRY, TRADE AND COMMERCE										
Trade Industrial	255,387	247,895	7,492			238,263	228,222	10,041		
Tourism	24,811	21,333	3,478			23,761	22,819	942		
Grains and Oilseeds	283,999	248,309	35,690			112,133	104,282	7,851		
Total	564,197	517,537	46,660			374,157	355,323	18,834		
JUSTICE										
Administration of Justice	76,447	75,680	767			57,565	55,535	2,030		
Supreme and Federal Courts of Canada	3,691	3,547	144			3,166	2,986	180		
Law Reform Commission of Canada	2,254	2,193	61			2,105	2,103	2		
Tax Review Board	916	895	21			1,005	840	165		
Total	83,308	82,315	993			63,841	61,464	2,377		
LABOUR										
Department	27,716	26,746	970			24,195	23,965	230		
MANPOWER AND IMMIGRATION										
Administration	37,748	36,523	1,225			24,536	24,199	337		
Development and Utilization of Manpower	875,519	856,165	19,354			693,163	680,931	12,232		
Immigration	58,166	55,700	2,466			44,958	44,482	476		
Planning and Research	7,762	7,746	16			8,781	8,658	123		
Total	979,195	956,134	23,061			771,438	758,270	13,168		
NATIONAL DEFENCE										
Defence Services	2,986,774	2,973,680	13,094			2,450,910	2,447,838	3,072		
Defence Research[3]						56,534	55,597	937		
Total	2,986,774	2,973,680	13,094			2,507,444	2,503,435	4,009		
NATIONAL HEALTH AND WELFARE										
Administration	13,898	13,612	286			10,388	10,157	231		
Non Medical Use of Drugs						9,717	9,559	158		
Health Care	2,546,000	2,543,630	2,370			2,120,796	2,120,424	372		
Medical Services	114,608	112,548	2,060			93,677	93,366	311		
Health Protection	56,869	55,436	1,433			39,178	39,125	53		
Income Security and Social Assistance	6,144,098	6,139,355	4,743			3,328,056	2,866,914	461,142		
Fitness and Amateur Sport	21,971	21,633	338			17,179	16,096	1,083		
Total	8,897,444	8,886,214	11,230			5,618,991	5,155,641	463,350		
NATIONAL REVENUE										
Customs and Excise	169,235	160,626	8,609			146,998	145,926	1,072		
Taxation	241,554	234,638	6,916			206,547	205,817	730		
Total	410,789	395,264	15,525			353,545	351,743	1,802		
PARLIAMENT										
The Senate	9,508	9,433	75			7,148	7,147	1		
House of Commons	54,611	54,363	248			41,328	41,160	168		
Library of Parliament	3,619	3,171	448			2,863	2,525	338		
Total	67,738	66,967	771			51,339	50,832	507		

Statement of Expenditure by Program—*Continued*

YEAR ENDED MARCH 31

(in thousands of dollars)

Program	1976 Appropriations	1976 Expenditures	1976 Variances: Unexpended Balances: Lapsed	1976 Variances: Unexpended Balances: Carried Forward	1976 Variances: Over-Expenditure	1975 Appropriations	1975 Expenditures	1975 Variances: Unexpended Balances: Lapsed	1975 Variances: Unexpended Balances: Carried Forward	1975 Variances: Over-Expenditure
	$	$	$	$	$	$	$	$	$	$
POST OFFICE										
Post Office	946,465	912,875	33,590			738,756	731,604	7,152		
PRIVY COUNCIL										
Privy Council Office	21,367	18,357	3,010			16,406	13,791	2,615		
Canadian Intergovernmental Conference Secretariat	1,197	1,029	168			866	785	81		
Chief Electoral Officer	1,390	1,253	137			29,464	28,980	484		
Commissioner of Official Languages	3,192	3,060	132			1,903	1,859	44		
Economic Council of Canada	4,424	4,189	235			4,274	4,272	2		
Public Service Staff Relations Board	4,478	4,201	277			3,173	2,975	198		
Total	36,048	32,089	3,959			56,086	52,662	3,424		
PUBLIC WORKS										
Administration	25,687	24,832	855			22,698	22,604	94		
Professional and Technical Services	32,760	31,475	1,285			25,314	25,197	117		
Accommodation	528,736	495,948	32,788			438,420	434,355	4,065		
Marine	25,220	24,478	742			22,833	22,712	121		
Transportation and Other Engineering	28,667	25,411	3,256							
Land Management and Development	26,186	20,763	5,423			20,070	18,958	1,112		
Total	667,256	622,907	44,349			529,335	523,826	5,509		
REGIONAL ECONOMIC EXPANSION										
Department	472,283	449,017	23,266			429,068	381,581	47,487		
SCIENCE AND TECHNOLOGY										
Ministry of State	5,086	4,346	740			4,787	4,554	233		
Engineering and Natural Sciences Research	101,442	100,646	796							
Scientific and Technical Information	8,387	7,708	679							
Scholarships and Grants in Aid of Research	80,300	80,228	72							
Total	195,215	192,928	2,287			4,787	4,554	233		
SECRETARY OF STATE										
Administration	11,843	9,747	2,040	56		6,698	5,944	688	66	
Bilingualism Development	120,759	114,462	6,297			94,302	93,550	752		
Arts and Culture	8,527	8,051	476			6,620	4,676	1,944		
Education Support	536,518	536,418	100			504,470	504,394	76		
Translation	32,230	31,797	433			24,255	23,920	335		
Citizenship	51,783	48,038	3,745			44,518	43,495	1,023		
Total	761,660	748,513	13,091	56		680,863	675,979	4,818	66	
SOLICITOR GENERAL										
Department	9,340	8,400	940			6,379	6,216	163		
Correctional Services	241,876	213,228	28,648			178,427	161,910	16,517		
Law Enforcement	368,268	362,672	5,596			284,677	282,322	2,355		
Total	619,484	584,300	35,184			469,483	450,448	19,035		
SUPPLY AND SERVICES										
Administration	13,598	10,815	2,783			10,556	9,039	1,517		
Supply	11,959	11,238	721			3,883	2,654	1,229		
Services	70,790	66,452	4,338			70,437	70,254	183		
Total	96,347	88,505	7,842			84,876	81,947	2,929		

Statement of Expenditure by Program—*Concluded*

YEAR ENDED MARCH 31

(in thousands of dollars)

Program	1976					1975				
			Variances					Variances		
			Unexpended Balances					Unexpended Balances		
	Appropriations	Expenditures	Lapsed	Carried Forward	Over-Expenditure	Appropriations	Expenditures	Lapsed	Carried Forward	Over-Expenditure
	$	$	$	$	$	$	$	$	$	$
TRANSPORT										
Headquarters	31,485	25,868	5,617			16,274	15,198	1,076		
Marine Transportation	191,051	186,096	4,955			166,295	164,402	1,893		
Air Transportation	343,006	323,516	19,490			431,095	429,213	1,882		
Surface Transportation	236,109	177,448	58,661			285,686	272,541	13,145		
Transportation Development Agency	15,441	11,548	3,893			11,484	10,521	963		
Total	817,092	724,476	92,616			910,834	891,875	18,959		
TREASURY BOARD										
Central Administration of the Public Service	26,401	26,148	253			21,627	21,626	1		
Government Contingencies and Centrally Financed	137,870	148	137,722			5,511		5,511		
Employer Contributions to Employee Benefit Plans	115,796	115,795	1			128,255	128,255			
Total	280,067	142,091	137,976			155,393	149,881	5,512		
URBAN AFFAIRS										
Ministry of State	21,819	18,713	3,106			18,151	14,050	4,101		
VETERANS AFFAIRS										
Administration	7,507	7,221	286			6,665	6,637	28		
Welfare Services	204,424	201,928	2,496			171,336	169,295	2,041		
Pensions	355,741	354,808	933			333,528	331,204	2,324		
Bureau of Pensions Advocates	2,110	2,055	55			1,862	1,823	39		
Treatment Services	108,632	106,176	2,456			102,126	97,465	4,661		
Veterans Land Administration	12,883	12,221	662			13,139	13,062	77		
Total	691,297	684,409	6,888			628,656	619,486	9,170		
Grand Total	28,973,189	28,374,803	569,800	28,586		23,045,676	22,358,862	656,103	33,333	2,622

(1) Results from department of External Affair's authority in votes 10 and 10b to pay Assessments in the amounts and in the currencies in which they are levied, and to pay other amounts specified in the currencies of the countries indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars, estimated as of January and October, 1974.

(2) Over expenditure due to an error in the processing of severance pay for a retired employee.

(3) Integrated into defence services program in 1975-76.

Summary of Expenditure by Standard Object and Department for the Fiscal Year Ended March 31, 1976

Section (Volume II)	Department or Ministry	Salaries and wages	Other personnel costs	Transportation and communications	Information	Professional and special services	Rentals	Purchased repair and upkeep
		(1)	(1)	(2)	(3)	(4)	(5)	(6)
		$	$	$	$	$	$	$
1	Agriculture	160,588,872	20,154,576	10,831,904	1,760,534	10,908,855	3,099,273	1,521,918
2	Communications	36,098,942	4,533,919	3,737,305	971,396	15,736,917	1,409,275	577,575
3	Consumer and Corporate Affairs	38,731,142	4,312,000	4,398,178	2,906,284	5,832,209	707,233	536,445
4	Energy, Mines and Resources	70,527,697	8,716,859	5,986,715	2,786,147	16,836,710	6,105,364	1,710,904
5	Environment	191,352,096	23,929,542	25,750,031	2,945,479	34,118,444	18,012,177	14,916,310
6	External Affairs	74,990,427	21,969,470	24,381,852	2,257,843	17,298,084	15,065,183	4,383,854
7	Finance	23,254,152	2,643,450	2,118,171	364,655	3,956,873	434,479	360,114
8	Governor General and Lieutenant-Governors	1,334,550	427,025	216,386	3,173	57,487	22,944	4,327
9	Indian Affairs and Northern Development	160,054,481	19,979,899	18,760,808	2,042,115	95,725,169	7,287,270	16,323,007
10	Industry, Trade and Commerce	123,309,471	16,541,152	15,377,038	13,647,783	18,521,223	4,829,697	1,465,283
11	Justice	48,893,168	4,334,263	2,921,414	1,067,183	2,871,491	185,934	55,866
12	Labour	17,620,920	8,801,376	1,873,964	583,996	5,021,751	300,747	41,933
13	Manpower and Immigration	180,447,805	21,396,010	17,882,467	2,618,386	292,758,176	2,008,816	4,537,826
14	National Defence	1,456,388,440	480,656,813	113,834,409	10,343,727	129,311,146	23,091,620	176,917,652
15	National Health and Welfare	132,227,341	17,187,822	21,155,804	2,193,489	28,548,138	1,833,547	3,385,661
16	National Revenue	309,832,400	39,001,157	25,552,035	2,888,742	8,421,405	7,634,797	6,268,164
17	Parliament	42,484,504	8,913,652	4,648,815	5,503,291	828,715	974,257	155,319
18	Post Office	626,867,953	78,579,312	127,502,895	3,667,175	6,215,599	2,971,295	7,264,897
19	Privy Council	15,028,461	1,854,080	1,522,421	1,690,732	3,249,863	363,333	1,160,380
20	Public Works	105,242,535	21,405,753	7,400,738	706,861	58,429,007	137,024,777	50,078,047
21	Regional Economic Expansion	32,562,355	3,714,313	4,581,862	823,762	6,741,159	1,009,538	747,972
22	Science and Technology	54,774,858	6,286,698	3,176,221	2,214,232	15,410,377	1,298,804	2,010,415
23	Secretary of State	113,182,067	12,996,389	8,899,695	3,540,617	58,855,255	2,650,762	3,894,763
24	Solicitor General	402,369,204	67,170,756	30,533,918	785,476	27,194,574	14,414,796	12,674,210
25	Supply and Services	71,873,965	8,414,317	11,707,711	870,403	14,658,400	7,963,756	1,507,891
26	Transport	302,195,160	38,089,731	34,692,975	2,422,114	94,620,280	5,748,227	12,244,730
27	Treasury Board	16,378,709	121,567,993	512,181	830,312	6,292,775	230,586	382
28	Urban Affairs	5,803,133	586,039	1,764,507	877,260	7,382,903	538,827	1,359,197
29	Veterans Affairs	96,457,830	10,973,553	4,757,710	101,521	37,965,136	613,148	1,615,107
		4,910,872,638	1,075,137,919	536,480,130	73,414,688	1,023,768,121	267,830,462	327,720,149

Further details are available in Volume II.

Utilities, materials and supplies	Construction and acquisition of land, buildings and equipment	Construction and acquisition of machinery and equipment	Grants, contributions and other transfer payments	Public debt charges	All other expenditures	Total standard object	*Less:* receipts and revenues credited to the vote	Net total expenditures	Section (Volume II)
(7)	(8)	(9)	(10)	(11)	(12)	(1)–(12)	(13)		
$	$	$	$	$	$	$	$	$	
16,122,136	17,458,354	8,583,366	403,132,815		3,704,267	657,866,870	6,774,822	651,092,048	1
3,621,277	2,121,168	10,049,258	1,113,906		42,828	80,013,766	14,607,582	65,406,184	2
1,655,527	546,834	1,378,013	620,197		42,460	61,666,522		61,666,522	3
7,640,740	930,272	7,584,619	1,594,026,636		164,451,638	1,887,304,301	58,526,140	1,828,778,161	4
26,675,162	43,838,293	26,577,220	62,428,105		17,266,090	487,808,949	35,233,253	452,575,696	5
8,704,855	6,428,395	8,830,793	491,972,082		2,235,370	678,518,208	34,286	678,483,922	6
697,742	544	373,347	2,906,371,598	3,955,012,961	23,951,214	6,919,539,300	4,713,074	6,914,826,226	7
75,115		15,321	145,000		32,063	2,333,391		2,333,391	8
24,940,615	161,267,626	13,149,086	328,790,954		5,879,172	854,200,202	11,129,056	843,071,146	9
9,316,371		1,302,232	421,947,291		1,786,469	628,044,010		628,044,010	10
1,161,117	300,049	382,693	19,204,428		937,539	82,315,145		82,315,145	11
735,973		736,062	680,634		3,750,524	40,147,880	402,091	39,745,789	12
5,611,689		2,206,756	1,306,333,139		565,123	1,836,366,193	115,151	1,836,251,042	13
375,395,548	58,808,877	270,810,899	64,044,056		11,306,355	3,170,909,542	197,229,257	2,973,680,285	14
23,437,740	4,990,571	4,940,780	8,705,802,926		512,607	8,946,216,426	11,571,973	8,934,644,453	15
14,313,697	2,092,574	5,584,140	15,450		68,332	421,672,893	26,409,112	395,263,781	16
2,066,968		560,607	776,124		54,886	66,967,138		66,967,138	17
31,203,305		59,500,255	180,284		1,344,883	945,297,853	32,422,970	912,874,883	18
2,576,609		887,983	1,440,103		2,315,090	32,089,055		32,089,055	19
54,275,550	203,627,149	22,918,020	635,826		13,927,876	675,672,139	52,764,387	622,907,752	20
3,976,673	9,259,884	1,056,177	384,493,148		39,864,521	488,831,364		488,831,364	21
11,376,194	1,301,919	2,012,019	99,715,716		219,252	199,796,705	4,901,754	194,894,951	22
6,200,623	3,138,308	7,153,041	747,260,728		366,244,662	1,334,016,910	10,900,799	1,323,116,111	23
40,188,914	40,635,383	29,170,543	11,239,901		16,888,999	693,266,674	108,966,854	584,299,820	24
5,258,308	804,038	905,201	105,843		15,442,674	139,512,507	41,619,811	97,892,696	25
57,406,348	103,482,960	50,113,344	456,780,046		165,968,161	1,323,764,076	120,927,808	1,202,836,268	26
84,702		40,170	1,111,809		179,430	147,229,049	5,137,892	142,091,157	27
418,131		612,973	4,697,255		421,478,884	445,519,109	5,651,593	439,867,516	28
13,149,715	7,481,388	1,523,439	542,154,517		146,071	716,939,135	32,529,769	684,409,366	29
748,287,344	668,514,586	538,958,357	18,557,220,517	3,955,012,961	1,280,607,440	33,963,825,312	782,569,434	33,181,255,878	

BUDGETARY EXPENDITURE CLASSIFIED BY FUNCTION

(in millions of dollars)

	Fiscal year ended March 31									
	1976		1975		1974		1973		1972	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
General government services	1,502.1	5	1,217.1	5	964.9	5	818.6	5	693.8	5
Foreign affairs	675.2	2	546.3	2	438.6	2	383.9	2	314.0	2
Defence	2,980.4	9	2,511.6	10	2,236.2	11	1,908.0	12	1,839.7	12
Transportation and communications	2,221.5	7	2,204.5	9	1,555.9	8	1,163.4	7	1,023.3	7
Economic development and support	5,466.8	16	4,284.1	16	2,870.3	14	2,419.3	15	2,167.3	15
Health and welfare[1]	11,331.9	34	7,361.4	28	5,689.4	28	3,788.8	24	3,633.2	24
Education assistance	701.1	2	640.8	2	617.0	3	588.4	4	561.3	4
Culture and recreation	691.7	2	566.7	2	481.9	3	434.9	3	348.0	2
Fiscal transfer payments	2,665.7	8	2,638,9	10	1,874.1	9	1,501.3	9	1,425.6	10
Public debt charges	3,955.0	12	3,208.4[2]	12	2,591.9[2]	13	2,321.0[2]	14	2,137.6[2]	14
Internal overhead expenses	989.9	3	875.1	4	735.5	4	793.1	5	697.1	5
	33,181.3	100	26,054.9	100	20,055.7	100	16,120.7	100	14,840.9	100

[1] Payments out of the Old Age Security Fund, the Canada Pension Plan and the Unemployment Insurance Fund are not included.
[2] Includes additional interest in respect of the Public Service, the Canadian Forces and the R.C.M.P. superannuation accounts.

Interest on Public Debt 1975-76

	Interest due dates	Period	Rate of interest	Amount of principal[1]	Amount of interest
			%	$	$
UNMATURED DEBT					
Payable in Canadian Dollars—					
Loans:					
P 1—1936—formerly perpetual	Mar. 15—Sept. 15	1 year	3	55,000,000	1,650,000
T 5—1953/58—75/78	Jan. 15—July 15	1 year	3¾	207,911,500	7,796,682
T 11—1954–76	June 1—Dec. 1	1 year	3½	247,046,500	8,029,035
T 13—1954–79	April 1—Oct. 1	1 year	3½	343,246,500	11,155,484
T 15—1956–96/98 (conversion loan)	Mar. 15—Sept. 15	1 year	3¾	197,045,000	7,389,187
T 29—1958–83 (conversion loan)	Mar. 1—Sept. 1	1 year	4½	1,992,679,450	89,670,570
T 36—1959–75 (matured Oct. 1/75)	April 1—Oct. 1	6 months	5½	310,361,000	8,534,928
T 38—1960–76	April 1—Oct. 1	1 year	5½	436,198,000	23,990,890
AT 14—1962–80 (cancelled March 1/76)	Feb. 1—Aug. 1	11 months	5½	4,508,000	4,911,133
AT 14—1962–80	Feb. 1—Aug. 1	1 year	5½	85,161,000	
AT 21—1963–88	June 1—Dec. 1	1 year	5	100,000,000	5,000,000
CT 9—1964–88	June 1—Dec. 1	1 year	5	50,000,000	2,500,000
CT 12—1964/65–90	May 1—Nov. 1	1 year	5½	225,000,000	11,812,500
CT 24—1965–75 (matured Oct. 1/75)	April 1—Oct. 1	6 months	5½	50,000,000	1,375,000
CT 26—1966–80 (cancelled March 1/76)	Feb. 1—Aug. 1	11 months	5½	892,000	3,152,114
CT 26—1966–80	Feb. 1—Aug. 1	1 year	5½	56,493,500	
F 3—1966/67–80	Feb. 1—Aug. 1	1 year	5½	156,173,000	8,589,515
F 6—1966/67–92	Mar. 1—Sept. 1	1 year	5¾	225,000,000	[2]12,922,842
F 9—1967–75 (matured Oct. 1/75)	April 1—Oct. 1	6 months	5½	70,000,000	1,925,000
F 12—1967–90	May 1—Nov. 1	1 year	5¼	125,000,000	6,562,500
F 23—1967–94	June 1—Dec. 1	1 year	6½	125,000	7,813
F 33—1968–95	April 1—Oct. 1	1 year	6½	100,000,000	6,500,000
F 39—1974–84	April 1—Oct. 1	1 year	7½	69,821,000	5,236,575
F 41—1969–78	Jan. 1—July 1	1 year	8	125,000,000	10,000,000
F 47—1969/70–86	April 1—Oct. 1	1 year	8	235,380,000	18,830,400
F 52—1970–77	Mar. 1—Sept. 1	1 year	7	500,000,000	[2]34,776,398
F 55—1970–75 (matured July 1/75)	Jan. 1—July 1	3 months	7¼	435,000,000	7,884,375
F 56—1970–75 (matured Dec. 15/75)	June 15—Dec. 15	various	7¼	333,959,000	19,222,139
F 56—1970–75 (partial exchange during year to F 57)	June 15—Dec. 15	various	7½	115,307,000	
F 57—1975–85	June 15—Dec. 15	1 year	8	734,000	6,594,859
F 57—1975–85 (in exchange for F 56 loan)	June 15—Dec. 15	various	8	115,307,000	
F 61—1971–89	Aug. 15—Feb. 15	1 year	6¾	150,000,000	10,125,000
F 63—1971–76	Oct. 1—April 1	1 year	5½	395,000,000	21,725,000
F 64—1971–80	Oct. 1—April 1	1 year	6¼	200,000,000	28,125,000
F 64—1975–80 (issued April 1/75)	Oct. 1—April 1	1 year	6¼	250,000,000	
F 65—1971–76	Dec. 1—June 1	1 year	5¾	125,000,000	7,187,500
F 66—1971–79	Dec. 1—June 1	1 year	6½	585,000,000	[2]37,922,368
F 67—1971–76	Feb. 1—Aug. 1	1 year	6¼	349,112,500	21,849,786
F 67—1971–76 (partial exchange during year to F 68)	Feb. 1—Aug. 1	various	6¼	887,500	
F 68—1971/76–81 (in exchange for F 67 loan)	Feb. 1—Aug. 1	various	7¼	887,500	25,214
F 71—1971–79	June 15—Dec. 15	1 year	5¾	225,000,000	12,937,500
F 72—1972/74–77	Oct. 1—April 1	1 year	6½	675,000,000	43,875,000
F 74—1972–77	Jan. 1—July 1	1 year	7	650,000,000	45,500,000
F 76—1973–78	April 1—Oct. 1	1 year	7¾	425,000,000	32,937,500
F 77—1973–76	June 1—Dec. 1	1 year	7	350,000,000	27,133,790
F 77—1975–76 (issued July 1/75)	June 1—Dec. 1	various	7	50,000,000	
F 78—1973–80	June 1—Dec. 1	1 year	7½	800,000,000	[2]59,762,195
F 80—1974–79	Oct. 1—April 1	1 year	7	325,000,000	22,750,000
F 82—1974–76 (matured Feb. 1/76)	Aug. 1—Feb. 1	10 months	9¼	150,000,000	11,562,500
F 83—1974–77	Aug. 1—Feb. 1	1 year	9¼	599,957,000	55,497,595
F 83—1974–77 (partial exchange during year to F 84)	Aug. 1—Feb. 1	various	9¼	37,000	
F 84—1974–82 (in exchange for F 83 loan)	Aug. 1—Feb. 1	various	9¼	37,000	2,405
F 84—1974–82	Aug. 1—Feb. 1	1 year	9¼	6,000	
F 85—1974/75–94 (cancelled March 1/76)	Aug. 1—Feb. 1	11 months	9½	5,250,000	
F 85—1974/75–94	Dec. 15—June 15	1 year	9½	143,620,000	[2]27,085,551
F 85—1974/75–94 (issued July 1/75)	Dec. 15—June 15	various	9½	100,000,000	
F 85—1974/75–94 (issued Aug. 15/75)	Dec. 15—June 15	various	9½	100,000,000	
F 86—1974–78	April 1—Oct. 1	1 year	9¼	325,000,000	30,062,500
F 88—1974–78	Jan. 1—July 1	1 year	7½	525,000,000	[2]41,821,221
F 88—1975–78 (issued July 1/75)	Jan. 1—July 1	9 months	7½	50,000,000	
F 89—1975–78 (issued April 1/75)	Aug. 1—Feb. 1	1 year	6¼	275,000,000	17,203,193

Interest on Public Debt 1975-76—*Continued*

	Interest due dates	Period	Rate of interest	Amount of principal[1]	Amount of interest
			%	$	$
UNMATURED DEBT—*Concluded*					
Payable in Canadian Dollars—Concluded					
Loans:—*Concluded*					
F 90—1975–79 (issued July. 1/75)	Oct. 1—April 1	various	7½	400,000,000	33,172,067
F 90—1975–79 (issued Aug. 15/75)	Oct. 1—April 1	various	7½	225,000,000	
F 92—1975–78 (issued Aug. 15/75)	Feb. 1—Aug. 1	various	7½	75,000,000	3,557,364
F 93—1975–78 (issued Oct. 1/75)	Feb. 1—Aug. 1	various	9	200,000,000	9,065,756
F 95—1975–80 (issued Oct. 1/75)	April 1—Oct. 1	6 months	9	200,000,000	9,000,000
F 97—1975–95 (issued Oct. 1/75)	April 1—Oct. 1	6 months	10	150,000,000	[2]17,175,325
F 97—1975–95 (issued Dec. 15/75)	April 1—Oct. 1	108 days	10	175,000,000	
F 97—1975–95 (issued Feb. 1/76)	April 1—Oct. 1	60 days	10	275,000,000	
F 98—1975–78 (issued Dec. 15/75)	June 15—Dec. 15	3½ months	8½	150,000,000	[2]5,410,853
F 98—1975–78 (issued Feb. 1/76)	June 15—Dec. 15	59 days	8½	125,000,000	
F 99—1976–81 (issued Feb. 1/76)	Aug. 1—Feb. 1	2 months	8½	150,000,000	2,125,000
					960,617,122
Canada Savings Bonds:					
S 17—1962–76	various	various	5½	49,597,550	5,579,270
S 17—1962–76 (redeemed during 1975–76)	various	various	5½	3,684,850	
S 18—1963–75 (matured)	various	various	5½	[3]33,466,650	2,127,627
S 18—1963–75 (redeemed during 1975–76)	various	various	5½	[3]917,600	
S 19—1964–74 (matured)	various	various	5½		[9]18
S 20—1965–77	various	various	5½	28,384,700	2,698,382
S 20—1965–77 (redeemed during 1975–76)	various	various	5½	2,167,000	
CS—Centennial series 1966–79	various	various	6	152,119,050	14,351,794
CS—Centennial series 1966–79 (redeemed during 1975–76)	various	various	6	7,111,050	
S 22—1967–80	various	various	5½	75,333,800	7,209,242
S 22—1967–80 (redeemed during 1975–76)	various	various	5½	4,683,900	
S 23—1968–82	various	various	7	299,283,550	31,626,100
S 23—1968–82 (redeemed during 1975–76)	various	various	7	19,367,400	
SR—Special replacement series 1968–78	various	various	7	128,887,850	14,151,662
SR—Special replacement series 1968–78 (redeemed during 1975–76)	various	various	7	6,780,100	
S 24—1969–78	various	various	8¼	2,660,931,950	350,140,966
S 24—1969–78 (redeemed during 1975–76)	various	various	8¼	129,414,600	
S 25—1970–81	various	various	8	865,616,500	98,911,470
S 25—1970–81 (redeemed during 1975–76)	various	various	8	47,216,600	
S 26—1971–80	various	various	7½	926,653,150	104,634,147
S 26—1971–80 (redeemed during 1975–76)	various	various	7½	61,109,200	
S 27—1972–84	various	various	7½	776,717,150	84,016,858
S 27—1972–84 (redeemed during 1975–76)	various	various	7½	69,386,000	
S 28—1973–85	various	various	7½	463,753,150	51,403,043
S 28—1973–85 (redeemed during 1975–76)	various	various	7½	74,429,450	
S 29—1974–83	various	various	9¾	5,516,496,750	562,838,897
S 29—1974–83 (redeemed during 1975–76)	various	various	9¾	511,672,500	
S 30—1975–84	various	various	8¾	3,573,602,800	132,990,547
					1,462,680,023
Special Non-Marketable Bonds:					
Canada Pension Plan Investment Fund				[4]61,684,000	4,330,463
Treasury Bills				6,495,000,000	447,285,615
Total Interest on Bonds payable in Canadian Dollars					2,874,913,223
Payable in United States Dollars—					
Loans:					
1950/54–75 (matured Sept. 15/75)	Mar. 15—Sept. 15	5½ months	2¾	[5]30,301,591	363,399
1962/77–87	Apr. 15—Oct. 15	1 year	5	[5]67,459,392	3,208,907
1968/78–88	June 1—Dec. 1	1 year	6⅞	[5]108,108,000	6,998,063
					10,570,369
Total Interest on Unmatured Debt					2,885,483,592

Interest on Public Debt 1975-76—*Continued*

	Interest due dates	Period	Rate of interest	Amount of principal[1]	Amount of interest
				$	$
OTHER LIABILITIES					
Deposit and trust accounts—					
Army Benevolent Fund	Mar. 31—Sept. 30	various	8.9	[6]3,645,639	233,884
Burrard dry dock pontoons	Mar. 31—Sept. 30	various	3	392	3,417
Civil Service Insurance minor beneficiaries account				408	30
Contractors securities	various	various	various	5,014,858	69,536
Crown Corporations Deposits—					
Atomic Energy of Canada Limited	various	various	various	1,000,000	74,590
Crown Assets Disposal Corporation	various	various	various	550,000	44,118
Export Development Corporation	various	various	various	20,000,000	3,077,958
Federal Court Special Funds	various	various	various	2,267,739	163,136
Foreign claim funds	Mar. 31—Sept. 30	various	various	2,874,921	198,882
Guarantee deposits—					
Reserve resources	various	various	2½	423,493	16,974
Rotating herds	various	various	various	65,087	2
Indian band funds	Mar. 31	various	various	94,601,233	7,058,822
Indian compensation funds	Mar. 31	1 year	various	134,435	11,954
Indian estates funds	Mar. 31	1 year	various	[6]1,534,447	94,252
Indian rental suspense accounts	various	various	various	930,866	106,065
Indian savings accounts	Mar. 31	1 year	various	997,491	69,944
Indian special accounts				125,794	
Insurance benefit account					49
King George V silver jubilee cancer fund for Canada	Apr. 1—Oct. 1	various	various	[6]	486
Land assurance fund	Mar. 31	1 year	3	222,977	5,634
Mackenzie King trust account	Mar. 31	1 year	7.85	275,539	17,662
Maritime Polution Claims Fund	June 30—Sept. 30				
	Dec. 31—Mar. 31	1 year	various	36,807,527	2,457,229
Medical Research Council	Mar. 31—Sept. 30	various	various	78,205	5,313
National Habours Board—					
Special account No. 2				206,831	[8]—158
Special account No. 4	various	various	various		51,019
National Museums—					
Purchase accounts	Mar. 31—Sept. 30	1 year	various	798,284	422,364
Trust account	Mar. 31—Sept. 30	1 year	various	61,891	3,659
Post Office Guarantee Fund—Cash	Sept. 30—Mar. 31	1 year	various	3,242	1,742
Post Office savings bank	various	various		3,079,079	
R.C.M.P. benefit fund	June 30—Sept. 30				
	Dec. 31—Mar. 31	1 year	various	[6]575,138	11,441
Strathcona trust fund	May 15—Nov. 15	1 year	various	500,000	37,548
Treaty of Peace (Rumania) Claims Fund	March 31—Sept. 30	1 year	various	54,866	3,913
Trust fund proportion of common school fund—					
Ontario	Jan. 1—July 1	various	5	[7]2,677,771	75,113
Quebec	Jan. 1—July 1	various	5		58,776
Veterans administration and welfare trust fund	Mar. 31	1 year	6.9	1,892,114	635
War claims fund—					
World War 1	Mar. 31	1 year	various	337,579	126,839
World War 2	Mar. 31	1 year	various	2,215,993	122,162
					14,624,990
Annuity, insurance and pension accounts—					
Annuities agents pension accounts	June 30—Sept. 30				
	Dec. 31—Mar. 31	1 year	4	100,414	3,935
Canada pension plan account	various	various	various	9,769,822,686	18,705,280
Canadian forces superannuation account	June 30—Sept. 30		4		243,180,722
	Dec. 31—Mar. 31	1 year	various	6,456,829,754	168,406,459
Death benefits accounts—					
Public service	June 30—Sept. 30				
	Dec. 31—Mar. 31	1 year	various	44,179,283	2,619,239
Regular forces	June 30—Sept. 30				
	Dec. 31—Mar. 31	1 year	various	26,329,312	1,720,689
Supplementary retirement benefit account	June 30—Sept. 30	various	various	129,579,048	7,997,369
	Dec. 31—Mar. 31				
Government annuities	Mar. 31	1 year	7	1,241,498,371	84,494,757
Members of Parliament retiring allowances account	various	1 year	5	7,836,412	446,839
Public service superannuation account	June 30—Sept. 30		4		263,884,375
	Dec. 31—March. 31	1 year	various	7,312,248,145	182,587,852

Interest on Public Debt 1975-76—*Concluded*

	Interest due dates	Period	Rate of interest	Amount of principal[1]	Amount of interest
			%	$	$
OTHER LIABILITIES—*Concluded*					
Deposit and trust accounts—*Concluded*					
Retirement fund	various	various		8,005	
R C M P dependents pension account	Mar. 31	1 year	4	8,735,145	405,999
R C M P superannuation account	June 30—Sept. 30		4		17,316,630
	Dec. 31—Mar. 31	1 year	various	487,666,819	12,006,782
Unemployment insurance—					
Operating balances					4,611,411
					1,008,388,338
Total interest on Other Liabilities					1,023,013,328
Total interest on Public Debt					3,908,496,920

(1) These are the principal amounts outstanding at March 31, 1976 for all items except those which matured or were exchanged during the year.
(2) Net amount after deduction of amortization charges on premiums.
(3) Canada Savings Bonds are payable on demand at par and accrued interest.
(4) Bonds are redeemable in whole or in part before maturity at the option of the Canada pension plan investment fund at par plus accrued interest.
(5) Converted to U.S. Dollars $1.00 = $1.08108 Canadian.
(6) Does not include amounts invested in bonds.
(7) Interest on this balance is distributed to the Provinces of Ontario and Quebec on a basis of population.
(8) Interest pertaining to 1974-75.

Unamortized Loan Flotation Costs Account

Loans		Rate of interest	Unamortized balance at March 31, 1975	Discount and commission on new loans	Adjustments[1] in 1975–76	Amount[2] amortized in 1975–76	Unamortized balance at March 31, 1976
		%	$	$	$	$	$
T 13	1954–79	3¼	396,582			88,129	308,453
T 15	1956–98	3¾	3,393,908			158,163	3,235,745
T 29	1958–83	4½	8,312,244			987,593	7,324,651
T 36	1959–76	5¼	61,778			61,778	
T 38	1960–76	5½	70,435			70,435	
AT 14	1962–80	5¼	683,025		−28,436	127,531	527,058
NY	1962–87	5 payable in US dollars	23,336			9,181	14,155
AT 21	1963–88	5	921,667			70,000	851,667
CT 9	1964–88	5	1,216,735			92,410	1,124,325
CT 12	1964–90	5¼	2,658,749			176,271	2,482,478
CT 24	1965–75	5¼	9,685			9,685	
CT 26	1966–80	5¼	97,292		−1,252	18,219	77,821
F 3	1966–80	5½	1,560,441			292,583	1,267,858
F 6	1966–92	5¾	3,649,677			209,551	3,440,126
F 9	1967–75	5½	66,444			66,444	
F 12	1967–90	5½	2,891,034			191,671	2,699,363
NY	1968–88	6⅞ payable in US dollars	384,857			121,534	263,323
F 33	1968–95	6½	1,462,833			71,358	1,391,475
F 41	1969–78	8	112,851			34,723	78,128
S 25	1970–81	6¾–8	2,099,140			2,099,140	
F 52	1970–77	7	535,905			221,754	314,151
F 55	1970–75	7¼	172,532			172,532	
F 56	1970–75	7½	245,115			245,115	
F 61	1971–89	6¾	1,878,299			135,373	1,742,926
F 63	1971–76	5¼	1,535,557			1,023,705	511,852
F 64	1971–80	6½	1,592,208	[4]4,164,550		1,151,352	4,605,406
F 65	1971–76	5¾	394,224			337,906	56,318
F 66	1971–79	6½	1,944,513			466,683	1,477,830
F 67	1971–76	6¼	255,204			191,403	63,801
F 71	1971–79	5¾	1,406,450			298,715	1,107,735
S 26	1971–80	5¾–7¾	7,173,271			4,530,487	2,642,784
F 72	1972–77	6½	3,215,370			1,607,685	1,607,685
F 74	1972–77	7	927,470			412,209	515,261
S 27	1972–84	5½–7¾	9,476,113			3,668,167	5,807,946
F 76	1973–78	7¾	349,947			99,985	249,962
F 77	1973–76	7	67,307	[4]201,950		147,299	121,958
F 78	1973–80	7½	1,240,496			218,911	1,021,585
S 28	1973–85	7–8	5,969,736		−1,032	1,664,939	4,303,765
S 29	1974–83	9¾	51,123,968		688,944	11,304,327	40,508,585
F 80	1974–79	7	3,723,072			930,768	2,792,304
F 82	1974–76	9¼	8,615			8,615	
F 83	1974–77	9¼	1,153,196			629,016	524,180
F 85	1974–94	9½	833,867	[4]3,481,881	−62,792	161,749	4,091,207
F 86	1974–78	9½	838,071			279,357	558,714
F 88	1974–78	7½	510,022	[5]12,112		159,958	362,176
S 30	1975–84	8¾		[5]30,769,444		2,500,000	28,269,444
F 89	1975–78	6½		[4]1,392,337		491,413	900,924
F 90	1975–79	7¼		[4]6,129,120		957,965	5,171,155
F 92	1975–78	7½		[4]778,537		197,933	580,604
F 93	1975–78	9		[4]1,076,195		230,613	845,582
F 95	1975–80	9		[4]2,587,640		258,764	2,328,876
F 97	1975–95	10		[4]8,560,923		152,704	8,408,219
F 98	1975–78	8½		[4]828,693		79,537	749,156
F 99	1976–81	8½		[5]192,555		6,418	186,137
			126,643,241	*60,175,937*	*595,432*	*39,899,756*	*147,514,854*
Treasury Bills			72,368,603	[3]109,016,953		72,368,603	109,016,953
			199,011,844	169,192,890	595,432	112,268,359	256,531,807

[1]Adjustments due to additional issues or refunds (−) of charges on existing issues of Canada savings bonds.

[2]In the case of general loans, costs are amortized during the period from the date of issue to the earliest call date, if one is specified, otherwise to the date of maturity of the loan, in the case of Canada savings bonds which are redeemable at any time on demand, costs are amortized over a period of five years from the date of issue.

[3]That portion of Treasury Bills discounts which is chargeable to Interest on Public Debt and which is applicable to the fiscal year following the year of issue is recorded temporarily in this account until charged to Interest on Public Debt.

[4]Includes $20,512,500 in respect of the discount and $8,689,326 in respect of the commission.

[5]Includes $30,974,111 in respect of the commission only.

Cost of Issuing New Loans

	$	$	$
Canada Savings Bonds, Series 24, dated November 1, 1969—			
Printing and distribution of bonds—			
Printing			2,408 45
Canada Savings Bonds, Series 25, dated November 1, 1970—			
Printing and distribution of bonds—			
Printing			4,524 20
Canada Savings Bonds, Series 28, dated November 1, 1973—			
Printing and distribution of bonds—			
Distribution			456 00
Canada Savings Bonds, Series 29, dated November 1, 1974—			
Administrative expenses—			
Postage and express	1,148 91		
Stationery and printing	186 69		
		1,335 60	
Advertising and publicity—			
Publications	8,001 07		
Display and outdoor advertising	301 10		
		8,302 17	
Printing and distribution of bonds—			
Printing	205,100 31		
Distribution	12,293 84		
		217,394 15	
			227,031 92
Canada Savings Bonds, Series 30, dated November 1, 1975—			
Administrative expenses—			
Travel	63,157 22		
Postage and Express	147,254 46		
Communication Services	15,292 42		
Stationery and Printing	159,082 25		
Organization Expenses	32,690 23		
		417,476 58	
Advertising and Publicity—			
Publications	976,499 25		
Radio	423,473 38		
Television	387,096 46		
Display and Outdoor Advertising	81,307 49		
Direct Mail	16,219 96		
Literature and Miscellaneous	123,393 20		
Provincial Press Liaison	56,593 24		
		2,064,582 98	
Printing and Distribution—			
Printing	1,284,082 56		
Distribution	116,562 13		
		1,400,644 69	
			3,882,704 25

	$	$	$
Loan of 1969/70-86 (F52)			
Printing and distribution of bonds—			
Printing			2,018 18
Loan of 1975-85 (F57)			
Administrative Expenses—			
Postage	27 00		
	20 24		
		47 24	
Advertising and Publicity—			
Print Media		583 10	
			630 34
Loan of 1975-80, Series (F64) dated April 1, 1975—			
Administrative Expenses—			
Postage and Expenses	154 03		
Communication Services	2,860 78		
Sundries—			
Expenses	356 54		
		3,371 35	
Advertising and Publicity—			
Publications	14,391 26		
	1,363 52		
		15,754 78	
Literature and Miscellaneous—			
Print Media	90 00		
		90 00	
			19,216 13
Loan of 1976-81, Series (F68) dated August 1, 1975—			
Administrative Expenses—			
Postage Express	108 00		
Sundries—			
Expenses	11 68		
		119 68	
Printing and Distribution of Bonds—			
Printing	9,853 82		
		9,853 82	
			9,973 50
Loan of 1971-74, Series (F70) dated December 15, 1971—			
Literature and Miscellaneous—			
Print media	66		
		66	
			66
Loan of 1972/73/74/-77 (F72)			
Administrative expenses—			
Postage and express	658 84		
		658 84	
			658 84

Cost of Issuing New Loans—*Continued*

	$	$	$
Loan of 1972-77, Series (F74) dated September 1, 1972—			
Printing and Distribution of Bonds—			
Printing	1,114 40		
		1,114 40	
			1,114 40
Loan of 1973/74-76 (F77)			
Administrative expenses—			
Postage and express	993 68		
Sundries	285 02		
		1,278 70	
Literature and miscellaneous—			
Print media	12,141 35		
		12,141 35	
Printing and distribution of bonds—			
Printing	12,940 78		
		12,940 78	
			26,360 83
Loan of 1974-76 (F82)			
Advertising and Publicity—			
Publications	12 50		
		12 50	
			12 50
Loan of 1974-77 (F83)			
Administrative expenses—			
Postage and express	3 82		
		3 82	
			3 82
Loan of 1974-82 (F84)			
Administrative expenses—			
Postage and express	3 83		
		3 83	
			3 83
Loan of 1974-94 (F85)			
Administrative expenses—			
Postage and express	1,730 69		
Sundries	442 76		
		2,173 45	
Literature and miscellaneous—			
Print media	27,513 26		
		27,513 26	
Printing and distribution of bonds—			
Printing	32,754 29		
		32,754 29	
			62,441 00
Loan of 1974-78 (F86)			
Advertising and Publicity—			
Publications	12 50		
			12 50
Loans of 1974-84 (F87)			
Advertising and Publicity—			
Publications	12 50		
		12 50	
			12 50
Loans of 1974-78 (F88)			
Administrative expenses—			
Postage and express	1,065 71		
Sundries	285 02		
		1,350 73	
Advertising and Publicity—			
Publications	851 70		
		851 70	
Literature and miscellaneous—			
Print media	12,141 35		
		12,141 35	
Printing and distribution of bonds—			
Printing	12,563 46		
		12,563 46	
			26,907 24
Loan of 1975-78, Series (F89) dated April 1, 1975—			
Administrative expenses—			
Communication Services	2,860 77		
Postage and express	1,517 53		
		4,378 30	
Sundries—			
Expenses	356 54		
		356 54	
Advertising and Publicity—			
Publications	14,391 25		
		14,391 25	
Literature and Miscellaneous—			
Print Media	90 00		
		90 00	
			19,216 09
Loan of 1975-79, Series (F90) dated August 15, 1975—			
Administrative expenses—			
Postage	1,730 76		
Sundries—			
Expenses	442 78		
		2,173 54	
Printing and Distribution of Bonds—			
Printing	31,830 24		
		31,830 24	
Literature and Miscellaneous—			
Print Media	27,512 65		
		27,512 65	
			61,516 43
Loan of 1975-78, Series (F92) dated August 15, 1975—			
Administrative expenses—			
Postage	78 18		
		78 18	

Cost of Issuing New Loans—*Continued*

	$	$	$
Sundries—			
Expenses	157 75		
		157 75	
Literature and Miscellaneous—			
Print media	15,371 96		
		15,371 96	
Printing and Distribution of Bonds—			
Printing	14,751 58		
		14,751 58	
			30,359 47
Loan of 1975-78, Series (F93) dated October 1, 1975—			
Administrative expenses—			
Postage	4,790 97		
Sundries—			
Expenses	752 28		
		5,543 25	
Literature and Miscellaneous—			
Print media	13,381 66		
	13,780 97		
		27,162 63	
Printing and Distribution of Bonds—			
Printing	24,782 23		
		24,782 23	
			57,488 11
Loan of 1975-80, Series (F94) dated October 1, 1975—			
Administrative expenses—			
Printing	8,047 02		
			8,047 02
Loan of 1975-80, Series (F95) dated October 1, 1975—			
Administrative expenses—			
Postage	4,790 98		
Sundries—			
Expenses	752 29		
		5,543 27	
Literature and Miscellaneous—			
Print media	27,162 64		
		27,162 64	
Printing and Distribution—			
Printing	31,008 96		
		31,008 96	
			63,714 87
Loan of 1975-95, Series (F97) dated December 15, 1975—			
Administrative expenses—			
Postage	9,114 79		
Communication Services	1 90		
Sundries—			
Expenses	1,890 03		
		11,006 72	
Literature and Miscellaneous—			
Print media	27,504 53		
	46,072 63		
		73,577 16	
Printing and Distribution—			
Printing	78,823 28		
		78,823 28	
			163,407 16
Loan of 1976-78, Series (F98) dated December 15, 1975—			
Administrative expenses—			
Postage	4,323 80		
Communication Services	1 92		
Sundries—			
Expenses	1,137 75		
		5,463 47	
Literature and Miscellaneous—			
Print media	14,122 87		
	33,167 59		
		47,290 46	
Printing and Distribution—			
Printing	8,175 30		
	15,383 44		
		23,558 74	
			76,312 67
Loan of 1976-81, Series (F99) dated February 1, 1976—			
Administrative expenses—			
Postage	3,809 51		
Communication Services	1 94		
		3,811 45	
Sundries—			
Expenses	432 75		
		432 75	
Literature and Miscellaneous—			
Print media	10,979 72		
	6,375 95		
		17,355 67	
Printing and Distribution—			
Printing	8,175 30		
	10,318 95		
		18,494 25	
			40,094 12
Canada Bond, Series (P-1) dated September 15, 1936—			
Printing and Distribution—			
Printing	11,199 12		
		11,199 12	
			11,199 12
Loan of June 1954 (T-11)			
Printing and Distribution of bonds—			
Printing	1,954 40		
		1,954 40	
			1,954 40

Cost of Issuing New Loans—*Concluded*

	$	$	$		$	$	$
Loan of September 1958 (T-29)				Administrative Expenses—			
Printing and Distribution of bonds—				Postage and Express	41 50		
Printing	3,558 24			Communications	10,184 06		
		3,558 24				10,225 56	
			3,558 24	Sundries—			
Loan of April 1974 (T-38)				Expenses	250 00		
Printing and Distribution of bonds—						250 00	
Printing	982 24			Literature and Miscellaneous—			
		982 24		Print media	37,826 02		
			982 24			37,826 02	
TREASURY BILLS				Printing and Distribution—			
Servicing of Public Debt—				Printing	115,913 61		
Redemption and Transfer of Bonds—						115,913 61	
Commission payable to banks	26,564 90						190,780 09
		26,564 90					4,995,121 12

Servicing of Public Debt

To Whom Paid	Service	$	$
	Expenses of Redemption and Transfer of Bonds		
Sundry Banks, Canada	Commission payable to banks for redemption of Canada savings bonds		504,854
	Other Servicing Charges		
Bank of Montreal, New York	Commission for cashing coupons and for paying of registered interest	12,770	
Sundry Banks, Canada	Commission for cashing coupons and for paying of registered interest	1,103,541	1,116,311
			1,621 165

Educational Leave Costs granted under Section 57 of the Public Service terms and conditions of Employment Regulations

Department	No. of employees	Amount of allowances in lieu of pay	Travel expenses	Living expenses	Tuition and other fees	Book allowances	Other expenses	Total
		$	$	$	$	$	$	$
Agriculture	[1]21	[1]284,979	7,541	4,208	16,311	1,611	1,712	316,362
Communications	10	112,209	5,294	2,806	19,839	146	9,268	149,562
Consumer and Corporate Affairs	2	12,310	105		326	40		12,781
Energy, Mines and Resources	11	[2]68,009	2,141		7,255	1,548	1,816	80,769
Environment	126	633,145	9,887	19,324	31,001	3,398	3,726	700,481
External Affairs[3]								
Canadian International Development Agency	[4]5	44,596	4,246	24,757	565	607	10,983	85,754
Finance	6	45,677	2,686		3,883	250	2,271	54,767
Indian Affairs	[5]38	318,627	8,549	5,100	18,676	5,226	4,457	360,635
Industry, Trade and Commerce—								
Statistics Canada	14	85,281	219		5,911	325	379	92,115
Justice	3	59,396	566	1,051				61,013
Manpower and Immigration—	[6]21	56,942			7,045	1,695		65,682
Unemployment Insurance Commission	5	18,554			2,073	267		20,894
National Defence	15	175,241	5,072		4,665	545	1,880	187,403
National Health and Welfare	[7]140	[7]658,021	25,170	2,662	250,240	2,327	1,587	940,007
National Revenue—								
Taxation	3	15,210	464		4,508	361	1,122	21,665
Privy Council	3	40,620	10,793	1,062	70	88	128	52,761
Public Works	[8]48	44,850	2,462	6,141	11,877	24	197	65,551
Regional Economic Expansion	1	15,315			333	424		16,072
Science and Technology	1	26,384	3,800	3,348			160	33,692
Secretary of State—								
Department	4	29,617			1,619	37		31,273
National Library	1	16,250	250		500		[9]1,000	18,000
National Museums	2	3,415						3,415
Public Archives	1	32,770						32,770
Public Service Commission	155	609,555	2,246		48,931	108	404	661,244
Solicitor General—								
Department	3	18,124	5,996		208	394	3,018	27,740
Correctional Services	32	265,683	2,569		14,598	2,049	38	284,937
Royal Canadian Mounted Police	1	817						817
Supply and Services	4	13,463			1,593	422		15,478
Transport	9	63,703			5,291	940		69,934
Treasury Board	3	59,086	2,571	6,348	5,292	1,878	6,619	81,794
Urban Affairs								
Veterans Affairs	6	16,768	28	49	1,719	150		18,714
Total	694	3,844,617	102,655	76,856	464,329	24,860	50,765	4,564,082

Notes:

[1] Seventeen (17) of the above 21 employees were paid $251,826 in salaries while on education leave.

[2] Of this amount one (1) employee was paid a full salary of $7,244.73 for a three (3) month period.

[3] Eight (8) employees were granted educational leave with pay pursuant to T B Circular 1973-55 and T B 18445 of March 30, 1973 and total cost amounted to $75,576 including $68,218 for salaries.

[4] These five (5) employees were on educational leave with pay.

[5] Includes six (6) employees on full pay at salaries totalling $98,900 and also includes seventeen (17) Education Group Employees on educational leave with allowances in lieu of pay under Education Group Collective Agreement.

[6] Eighteen (18) employees—salaries $56,942.

[7] Includes pay in amount of $263,304 for sixty-two (62) employees.

[8] Twenty-eight (28) of the above employees were paid $44,850 in salaries.

[9] Other expenses $1,000 was for a replacement for employee.

SECTION 7

1975-76
PUBLIC ACCOUNTS

Non-Budgetary Transactions

CONTENTS

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NON-BUDGETARY TRANSACTIONS

(excluding unmatured debt transactions)

Non-budgetary transactions are those which increase or decrease the government's asset and liability accounts and do not enter into the calculation of the annual budgetary surplus or deficit. The discussion of non-budgetary transactions in this section excludes unmatured debt transactions which are described in Section 8, as well as changes in the cash position which are given in Section 9. The related balances on asset and liability accounts at the beginning and end of the fiscal year and the effect of non-budgetary transactions during the year are examined in Section 10.

Both assets and liabilities are influenced by non-budgetary transactions. The transactions described in this section which influence assets consists mainly of loans and advances to and repayments by Crown corporations and other government agencies, national, provincial and municipal bodies, international organizations and other borrowers. Those leading mainly to changes in liabilities relate to social security accounts, other annuity, insurance and pension accounts and deposit and trust accounts held or administered by the government. Certain non-budgetary transactions affect both assets and liabilities; of these, the most important are foreign exchange reserve transactions. The receipts and payments through the main categories of non-budgetary accounts, in 1974-75 and 1975-76 other than those for unmatured debt and cash, are summarized in Table 1.

The total of non-budgetary receipts in 1975-76 rose by 13% to $32,300 million. Non-budgetary payments increased at a rate of 14% to $33,040 million. As a result, the net amount required to finance non-budgetary transactions increased from $361 million in 1974-75 to $740 million in 1975-76. Table 1 shows that there was an increase of $538 million in the net funds required to finance the social security accounts, an increase of $1,174 million in net funds required for loans and an increase of $620 million in net funds required to finance additions to foreign exchange reserves.

TABLE 1

NON-BUDGETARY TRANSACTIONS

(in millions of dollars)

	1975-76			1974-75		
	Receipts	Payments	Net Receipts or Payments (−)	Receipts	Payments	Net Receipts or Payments (−)
Social security accounts	(1)5,980.2	(1)6,483.8	−503.6	7,690.7	(1)7,655.9	34.8
Other annuity, insurance and pension accounts	2,255.5	520.5	1,735.0	2,219.4	449.3	1,770.1
Loans and investments—						
In Crown corporations	504.6	3,438.5	−2,933.9	656.2	2,239.4	−1,583.2
Other domestic	3,569.9	3,834.1	−264.2	1,671.3	2,163.9	−492.6
External	40.4	426.1	−385.7	38.7	372.6	−333.9
Foreign exchange reserve accounts	6,403.0	6,379.6	23.4	4,707.2	4,064.0	643.2
Other accounts	13,546.6	11,957.1	1,589.5	(2)11,628.0	12,027.2	−399.2
	32,300.2	33,039.7	−739.5	(2)28,611.5	28,972.3	−360.8

(1) Includes $1,441.5 million in 1975-76 and $1,284.9 million in 1974-75 in purchases of bonds by the Canada Pension Plan. Also excludes $501.5 million in 1975-76 in advances to the Unemployment Insurance Account and $62.5 million in 1974-75 in repayments of such advances.
(2) Amends reporting in previous year's Public Accounts.

Social Security Accounts

The three social security accounts included under this heading are those of Old Age Security, the Canada Pension Plan and Unemployment Insurance. Their receipts, payments, disposals of surplus receipts and financing of any excess of payments are shown in Table 2.

Total receipts of these social security schemes decreased by 22% from $7,691 million in 1974-75 to $5,980 million in 1975-76. In the same period, their payments fell by 15% from $7,656 million to $6,484 million. As a result, their combined surplus of receipts fell from $35 million in 1974-75 to a combined deficit of $504 million in 1975-76.

Of these three accounts, the Canada Pension Plan had a net amount available for investment. Its available funds of $1,507 million were used to acquire $1,431 million of provincial bonds, $10 million of bonds of the Government of Canada and to increase its deposit with the Receiver General by $66 million. The Unemployment Insurance Account had an excess of $67 million of disbursements over receipts. The receipts in the account include advances of $501 million. The Old Age Security Fund has been closed on June 26, 1975.

The Old Age Security Fund(1)

The Old Age Security Act governs the payments of old age pensions to all persons who meet the statutory residence requirements for the receipt of such pensions. This Act established the Old Age Security Fund which receives certain tax revenues and from which old age pensions and the guaranteed income supplement are paid.

Prior to January 1, 1972 the Old Age Security Fund was financed by special taxes which at that time were a 4% tax on personal incomes (subject to a maximum of $240 per taxpayer), a 3% tax on corporate incomes and a 3% sales tax.

(1) Under amendment to the Old Age Security Act, which came into effect at the end of June, 1975, the Old Age Security Fund ceased to exist, benefits paid were charged to budgetary expenditure and transfers of personal and corporation income taxes and sales taxes previously made to the Fund were discontinued. No adjustments were made to 1974-75 figures to reflect these changes for comparative purposes.

TABLE 2

TRANSACTIONS OF SOCIAL SECURITY ACCOUNTS

(in millions of dollars)

	1975–76				1974–75			
	Old Age Security Fund	Canada Pension Plan	Unemployment Insurance Account	Total	Old Age Security Fund	Canada Pension Plan	Unemployment Insurance Account	Total
RECEIPTS—								
Taxes—								
Personal Income Tax	507.0			507.0	1,642.0			1,642.0
Corporation Income Tax	139.8			139.8	550.5			550.5
Sales Tax	149.6			149.6	966.0			966.0
Credit from appropriations	114.0			114.0	254.3			254.3
Contributions—								
Government			852.4	852.4			897.1	897.1
Employee and employer		1,489.2	2,087.1	3,576.3		1,238.8	1,622.0	2,860.8
Investment Income		621.1		621.1		504.4	1.4	505.8
Advance from government			501.5	501.5				
Other Receipts		18.7	1.3	20.0		14.2		14.2
Total	910.4	2,129.0	3,442.3	6,481.7	3,412.8	1,757.4	2,520.5	7,690.7
PAYMENTS—								
Pensions	697.3(1)	587.9		1,285.2	2,606.8	399.0		3,005.8
Guaranteed Income Supplement	214.2(1)			214.2	837.7			837.7
Benefits			3,317.5	3,317.5			2,328.2	2,328.2
Expenses		33.8	178.0	211.8		29.8	139.8	169.6
Interest on Loans			13.6	13.6			29.7	29.7
Repayment of advances							62.5	62.5
Total	911.5	621.7	3,509.1	5,042.3	3,444.5	428.8	2,560.2	6,433.5
Surplus of receipts or payments (−)	−1.1	1,507.3	−66.8	1,439.4	−31.7	1,328.6	−39.7	1,257.2
DISPOSAL OF AVAILABLE FUNDS—								
Purchases or sales (−) of—								
Provincial bonds		1,431.3		1,431.3		1,275.8		1,275.8
Government of Canada bonds		10.2		10.2		9.1		9.1
Deposits with Receiver General	−1.1	65.8	−66.8	−2.1	−31.7	43.7	−39.7	−27.7
Increase or decrease (−) in liabilities in Canada	−1.1	1,507.3	−66.8	1,439.4	−31.7	1,328.6	−39.7	1,257.2
Add—Balance at beginning of year	1.1	8,262.5	−100.1	8,163.5	32.8	6,933.9	−60.4	6,906.3
Balance at close of year		9,769.8	−166.9	9,602.9	1.1	8,262.5	−100.1	8,163.5

(1) These amounts represent only estimate of payments made to beneficiaries.

The Old Age Security Act was amended effective January 1, 1972 to provide for the repeal of these taxes and for the crediting to the fund of an amount estimated to be equal to what would have been credited to the fund had those taxes not been repealed.

Pension rates have also been increased by amendments to the Act over the years to the point where they were $120.06 per month in March 1975 and, as a result of subsequent amendments, are subject to quarterly adjustments in accordance with changes in the Consumer Price Index. The monthly amount of the basic pension in March 1976 was $132.90.

The guaranteed income supplement, first introduced in 1966-67, was payable at a rate of up to 40% of the basic pension depending upon the level of a pensioner's income in the preceding year. Subsequent amendments have led to the situation where, in March 1975, the maximum supplement for a single pensioner was $84.21 subject to quarterly escalation in line with changes in the Consumer Price Index ($74.79 each for married pensioners). The maximum supplement in March 1976 rose to $93.22 ($82.78 each for married pensioners).

On June 26, 1975, the Old Age Security Fund was abolished. Payments of benefits under the Old Age Security Act are now made out of the Consolidated Revenue Fund. During 1975-76, the pension payments from April 1 to June 26 amounted to $911 million and receipt to $910 million. For comparative purposes the statutory payments from appropriation were $3,023 million for a total of $3,934 million. In 1974-75 Old Age Security payments from the Old Age Security Fund were $3,444 million.

The provincial distribution of old age pension including guaranteed income supplement payments in 1974-75 and 1975-76 is shown in Table 3.

Canada Pension Plan

The Canada Pension Plan was established by an Act which was proclaimed in May 5, 1965. The Plan is financed by contributions of 1.8% of income on earnings of employees, with matching contributions by their employers, and by contributions of 3.6% of the income of self-employed persons, (subject to a maximum payment of $135.00); it also receives investment income. Contributions are payable by an employee who earns over $800 per year and by self-employed persons earning over $800 per year.

TABLE 3

(in millions of dollars)

OLD AGE SECURITY PAYMENTS[1]	Fiscal year ended March 31		Increase or decrease (−)
	1976	1975	
Newfoundland	85.2	73.1	12.1
Prince Edward Island	29.5	25.9	3.6
Nova Scotia	170.2	148.3	21.9
New Brunswick	128.8	112.9	15.9
Quebec	1,000.4	863.9	136.5
Ontario	1,369.3	1,206.8	162.5
Manitoba	214.2	189.3	24.9
Saskatchewan	205.4	183.1	22.3
Alberta	269.9	236.8	33.1
British Columbia	457.4	401.3	56.1
Northwest Territories	2.5	2.1	0.4
Yukon Territory	1.2	1.0	0.2
	3,934.0	3,444.5	489.5

[1] Includes $709 million in 1975-76 and $838 million in 1974-75 for guaranteed income supplement and $35 million in 1975-76 for spouse's allowance payments which came into effect on October 1, 1975.

Contributions to the Plan rose by 20% to $1,489 million in 1975-76, as compared with $1,239 million in 1974-75. The investment income of the Plan rose, however, by 23% from $504 million in 1974-75 to $621 million in 1975-76. This proportionate rise in investment income was mainly a result of the increase investments.

The benefits payable under the Canada Pension Plan are retirement pensions, survivors' benefits payable to widows, disabled widowers, orphans or as a lump sum death benefit, and disability pensions. Retirement pensions were payable at their full rate January 1, 1976, i.e., ten years after the Plan first received contributions. Partly because of this change and partly because of increases in the number of pensioners, pensions and other benefits payable by the Plan increased from $399 million in 1974-75 to $588 million in 1975-76.

The pensions, other benefits and expenses of the Plan are, as yet, still small in relation to its receipts. As a result, the Plan had $1,329 million in 1974-75 and $1,507 million in 1975-76 available for investment. The greater part of these sums was invested in bonds issued by the provincial governments to the Canada Pension Plan Investment Fund because the legislation governing the Plan provides that funds not required for benefits and expenses in the following three-month period are to be made available as loans to provincial governments and shared by them in the same proportions as their residents contribute to the Plan. Any sums available to but not borrowed by the provinces are invested in bonds of Canada. The effects of these legal requirements were that $1,431 million of provincial bonds and $10 million of bonds of the Government of Canada were purchased for the Canada Pension Plan Investment Fund in 1975-76 as compared with $1,276 million and $9 million respectively in 1974-75. The remaining balances of $44 million in 1974-75 and $66 million in 1975-76 were placed on deposit with the Receiver General.

Unemployment Insurance

The Unemployment Insurance Act, 1955, as amended, provided for a compulsory contributory unemployment insurance program applying to everyone employed under a contract of service subject to certain exceptions. The main exceptions were members of the Armed Forces and of the federal, provincial and local government services and persons earning over $7,800 per annum.

The Unemployment Insurance Act, 1971, which was assented to June 23, 1971, replaced the former Act. Under the new Act, those main exceptions noted above have been removed and all employment in Canada (with minor exceptions) is ensurable effective from January 2, 1972.

The new Act also authorized the establishment in the accounts of Canada of an account to be known as the Unemployment Insurance Account and that the balance of the amount standing to the credit of the Unemployment Insurance Fund under the former Act on June 27, 1971, together with interest accrued thereon to that day, be credited thereto.

The Act also provides that all amounts received under the Act as or on account of premiums, fines, penalties, interest and repayment of overpayments of benefits, and all amounts collected by the Commission for services rendered to other government departments or agencies or the public, shall be paid into the Consolidated Revenue Fund and shall be credited to the Unemployment Insurance Account; that any other amounts provided out of the Consolidated Revenue Fund for any purpose related to unemployment insurance that is authorized by an appropriation by Parliament and the administration of which falls to the Commission shall be credited to the Unemployment Insurance Account; that the Minister of Finance may authorize, in accordance with such terms and conditions and at such rates as he may prescribe, the payment of interest on the balance in the Unemployment Insurance Account, and such interest shall be credited to the account; and that there shall be charged to the account all amounts paid as or on account of benefits under this Act and the costs of administration of the Act.

Receipts in 1975-76 with comparable amounts for 1974-75 shown in brackets totalled $3,442 million ($2,520 million) and included contributions of $2,939 million ($2,519 million) and other income of $1 million ($1 million).

Disbursements in 1975-76 totalled $3,509 million of which $178 million were administrative costs. In 1974-75 disbursements were $2,560 million and administrative costs were $140 million.

Maximum weekly contributions were $2.59 and $3.30 respectively in 1975 and 1976 depending upon the contributor's income. For the same periods, maximum weekly benefits were $123.33 and $133.00 depending upon the level of average weekly contributions and the circumstances of the recipient.

To finance the 1975-76 operations in the account, temporary advances of $501 million were made by the government.

Other Annuity, Insurance and Pension Accounts

Table 4 summarizes the transactions of the superannuation accounts for the Public Service, Canadian Forces and the Royal Canadian Mounted Police, the government annuities account and a number of smaller insurance and pensions accounts. This table shows that the transactions of the three major superannuation accounts were the greater part of all transactions in this group. The receipts of all annuity, insurance and pension accounts rose by $36 million in 1975-76 to $2,256 million while their payments rose by $71 million to $521 million. As a result, their net receipts decreased by 2% from $1,770 million in 1974-75 to $1,735 million in 1975-76.

TABLE 4

(in millions of dollars)

TRANSACTIONS OF OTHER ANNUITY, INSURANCE AND PENSION ACCOUNTS	1975-76 Receipts	1975-76 Payments	1975-76 Net Receipts or Payments (−)	1974-75 Receipts	1974-75 Payments	1974-75 Net Receipts or Payments (−)
Superannuation accounts—						
Public Service	1,103.6	211.6	892.0	1,177.6	184.8	992.8
Canadian Forces	857.1	172.4	684.7	821.9	155.0	666.9
Royal Canadian Mounted Police	98.5	4.8	93.7	82.0	3.8	78.2
	2,059.2	*388.8*	*1,670.4*	*2,081.5*	*343.6*	*1,737.9*
Government annuities	88.5	98.5	−10.0	53.8	74.3	−20.5
Other	107.8	33.2	74.6	84.1	31.4	52.7
	2,255.5	520.5	1,735.0	2,219.4	449.3	1,770.1

Public Service Superannuation Account

The balance of $7,312 million in this account is $892 million higher than at March 31, 1975. Receipts of $1,104 million include employees contributions of $199 million, the government's contribution of $156 million, interest of $264 million, and $463 million to provide additional liabilities arising from salary increases. Contributions by the government and Crown corporations are equal to the estimated current and prior service payments by individuals in 1974-75.

TABLE 5

(in millions of dollars)

PUBLIC SERVICE SUPERANNUATION ACCOUNT	Fiscal year ended March 31 1976	1975	1974	1973	1972
RECEIPTS—					
Contributions—					
Employees—					
Government	184.6	155.0	130.6	115.1	103.8
Crown corporations	14.7	12.1	10.0	10.3	7.9
Government	156.0	141.3	115.7	104.5	88.8
Crown corporations	14.5	10.9	9.5	8.5	7.1
Interest	263.9	227.0	202.9	184.2	163.7
Actuarial liability	463.4	625.8	170.7	160.5	244.2
Other	6.5	5.5	5.7	11.2	1.7
	1,103.6	1,177.6	645.1	594.3	617.2
DISBURSEMENTS—					
Annuities	−187.5	−161.6	−139.4	−121.6	−106.2
Withdrawals of contributions	−19.7	−20.1	−16.7	−12.2	−10.4
Other	−4.4	−3.1	−7.2	−3.3	−2.0
	−211.6	−184.8	−163.3	−137.1	−118.6
Excess of receipts over disbursements	892.0	992.8	481.8	457.2	498.6
Balance in fund brought forward	6,420.3	5,427.5	4,945.7	4,488.5	3,989.9
Balance at credit of fund	7,312.3	6,420.3	5,427.5	4,945.7	4,488.5

Canadian Forces Superannuation Account

The balance of $6,457 million reflects an increase of $685 million during the fiscal year.

Receipts of $857 million include $56 million in contributions by personnel, $99 million in contributions by the government, $243 million in interest and an actuarial liability adjustment of $457 million. Government contributions are made at the rate of 1¼ times the current and prior service contributions by personnel.

TABLE 6

(in millions of dollars)

CANADIAN FORCES SUPERANNUATION ACCOUNT	Fiscal year ended March 31 1976	1975	1974	1973	1972
RECEIPTS—					
Contributions—					
Personnel	56.3	52.0	48.7	44.0	41.5
Government	98.8	91.4	87.1	79.0	73.8
Interest	243.2	217.7	189.9	163.0	147.5
Actuarial liability	457.2	460.7	576.1	213.5	228.9
Other	1.6	0.1	0.1	0.1	(1)
	857.1	821.9	901.9	499.6	491.7
DISBURSEMENTS—					
Pensions and retiring allowances	−164.3	−146.5	−129.5	−114.6	−97.3
Cash termination allowances and return of contributions	−6.9	−7.9	−6.0	−5.3	−4.7
Other	−1.2	−0.6	−0.4	−0.5	−0.2
	−172.4	−155.0	−135.9	−120.4	−102.2
Excess of receipts over disbursements	684.7	666.9	766.0	379.2	389.5
Balance in fund brought forward	5,772.2	5,105.3	4,339.3	3,960.1	3,570.6
Balance at credit of fund	6,456.9	5,772.2	5,105.3	4,339.3	3,960.1

(1) Less than $50,000.

Disbursements of $172 million include $164 million in pensions and retiring allowances and $7 million in cash termination allowances and return of contributions.

In 1974-75 receipts were $822 million and disbursements were $155 million.

Royal Canadian Mounted Police Superannuation Account

The balance of $488 million in this account is $94 million higher than the balance at March 31, 1975.

Receipts of $99 million during the year include contributions of $13 million by personnel, the government's contribution of $23 million, an actuarial liability adjustment of $45 million arising from salary increases, and interest of $17 million.

Disbursements of $5 million consist mainly of annuities and allowances.

In 1974-75 receipts were $82 million and disbursements were $4 million.

TABLE 7

(in millions of dollars)

ROYAL CANADIAN MOUNTED POLICE SUPERANNUATION ACCOUNT	Fiscal year ended March 31				
	1976	1975	1974	1973	1972
RECEIPTS—					
Contributions—					
Personnel	13.3	10.8	8.6	7.5	6.3
Government	23.1	18.7	15.1	13.2	11.1
Interest	17.3	14.3	11.6	9.5	8.3
Actuarial liability	44.8	38.2	14.4	17.5	
	98.5	82.0	49.7	47.7	25.7
DISBURSEMENTS—					
Annuities and allowances	−4.0	−3.0	−2.4	−1.9	−1.5
Cash termination allowances and return of contributions	−0.8	−0.8	−0.6	−0.4	−0.3
Other			−0.1		
	−4.8	−3.8	−3.1	−2.3	−1.8
Excess of receipts over disbursements	93.7	78.2	46.6	45.4	23.9
Balance in fund brought forward	393.9	315.7	269.1	223.7	199.8
Balance at credit of fund	487.6	393.9	315.7	269.1	223.7

Government Annuities Account

Receipts of interest and premiums by the government annuities account were $84 million and $4 million respectively in 1975-76 as compared with corresponding figures of $49 million and $5 million in 1975-76. Its disbursements in 1974-75 of $74 million and in 1975-76 of $98 million were almost entirely matured annuity, commuted value, death benefit, premium refunds and premium withdrawal payments.

Other Insurance and Pension Accounts

There are a number of other insurance and pension accounts operated by the Government of Canada. Transactions on behalf of the public service death benefit account, the regular forces death benefit account and the veterans insurance fund account for the greater part of all transactions by these accounts.

The total receipts of these accounts were $84 million in 1974-75 and $108 million in 1975-76 while their payments increased from $31 million to $33 million in the same period.

Loans to and investments in Crown corporations

In 1975-76, the total of loans and investments to Crown corporations increased by $2,934 million, or 85%, over the previous year. Advances rose from $2,239 million in 1974-75 to $3,438 million in 1975-76. The principal borrower continued to be Central Mortgage and Housing Corporation which received $1,320 million, or 37% of the total. Six other Crown corporations—Air Canada, Atomic Energy of Canada Limited, Canadian National Railways, Export Development Corporation, Farm Credit Corporation and the St. Lawrence Seaway Authority together received $1,323 million, or 37% of the total. Loans to and investments in all other Crown corporations were only $795 millions or 26% of all such loans and investments. This pattern of lending and investments in 1975-76 was very similar to that in 1974-1975 when the same seven corporations received 88% of all loans to and investments in Crown corporations. The amounts lent to or invested in individual corporations are shown in Table 8.

Repayments of such loans and investments decreased from $656 million in 1974-1975 to $505 million in 1975-76.

Additional information on loans to and investments in the seven Crown corporations which accounted for most of the borrowing by these bodies is given in Table 9.

Central Mortgage and Housing Corporation

The objectives of Central Mortgage and Housing Corporation are "to promote the construction of new houses, the repair and modernization of existing houses, and the improvement of housing and living conditions in Canada". To fulfil these objectives, the Corporation borrows large sums of money from the Government of Canada and relends these sums to other borrowers engaged in a variety of housing activities.

The greater part of the Corporation's borrowing is to obtain funds for direct lending for home-ownership and rental housing, including loans to limited dividend companies to finance low-rental housing projects and loans for public housing projects. Its borrowing for the purposes is authorized by the National Housing Act, 1954, as amended. In 1975-76, the government lent the Corporation $592 million for these purposes, an increase of 20% as compared with the corresponding figures of $496 million in 1974-75. Since its repayments of such loans decreased by 16% to $214 million from $255 million in the same period, net borrowing by the Corporation to finance direct lending, limited dividend and public housing increased by 57% in 1975-76 to $378 million.

The Corporation also borrowed in 1975-76 to finance municipal sewage treatment projects, university housing, federal-provincial housing projects and urban renewal. In 1975-76, its borrowing for these purposes was $728 million as compared with $526 million in 1974-75. After deducting repayments made by the Corporation, its net borrowing to finance such projects rose from $494 million in 1974-75 to $681 million in 1975-76.

TABLE 8

LOANS TO AND INVESTMENTS IN CROWN CORPORATIONS

(in millions of dollars)

CORPORATION	1975-76			1974-75		
	Advances	Repayments	Net	Advances	Repayments	Net
Central Mortgage and Housing Corporation	1,319.5	262.0	1,057.5	1,022.4	287.4	735.0
Atomic Energy of Canada Limited	281.0	11.6	269.4	122.0	34.7	87.3
Air Canada		2.8	−2.8	145.0		145.0
Canadian National Railways	214.7	1.6	213.1	143.2	0.2	143.0
Export Development Corporation	426.4	69.0	357.4	213.9	120.8	93.1
The St. Lawrence Seaway Authority	31.7	1.1	30.6	22.9	9.9	13.0
Farm Credit Corporation	369.4	72.1	297.3	304.3	61.7	242.6
	2,642.7	*420.2*	*2,222.5*	*1,973.7*	*514.7*	*1,459.0*
Canadian Broadcasting Corporation	0.7		0.7			
Canadian Dairy Commission	224.3	55.9	168.4	129.8	100.0	29.8
Canadian Film Development Corporation	3.5	4.0	−0.5	3.1	3.2	−0.1
Canadian Saltfish Corporation	5.5	0.1	5.4			
Cape Breton Development Corporation	21.5	3.5	18.0	11.0	8.5	2.5
Eldorado Nuclear Limited	2.6		2.6		1.7	−1.7
Federal Business Development Bank	197.0		197.0			
Freshwater Fish Marketing Corporation	11.2	14.2	−3.0	10.6	6.9	3.7
National Capital Commission (excluding Greenbelt)	10.0		10.0	6.5		6.5
National Harbours Board	27.0		27.0	27.2		27.2
Northern Canada Power Commission	38.3	1.7	36.6	43.4	1.5	41.9
Northern Transportation Company Limited	11.5		11.5	13.5	4.0	9.5
Petro-Canada	236.7		236.7			
Royal Canadian Mint	6.0		6.0	14.0		14.0
Teleglobe Canada		2.8	−2.8		8.7	−8.7
Uranium Canada Limited		0.9	−0.9	0.1		0.1
Recovery likely to require Parliamentary appropriations:						
Canadian Broadcasting Corporation				0.3		0.3
National Capital Commission—Greenbelt		1.3	−1.3		0.2	−0.2
Other Corporations				6.2	6.8	−0.6
	3,438.5	504.6	2,933.9	2,239.4	656.2	1,583.2

The total of outstanding loans to and investments in Crown corporations at March 31, 1975 and March 31, 1976 is discussed in the Section "Asset and Liability Accounts".

Atomic Energy of Canada Limited

Atomic Energy of Canada Limited borrows to finance nuclear power stations and electricity transmission lines. In 1975-76, it borrowed $31 million to finance the Glace Bay Heavy Water Plant rehabilitation, $15 million for Heavy Water inventory and $3 million to finance the Nelson River transmission line project. Its total borrowing of $281 million in 1975-76 was $159 million more than its borrowing of $122 million in 1974-75.

Air Canada

In 1975-76, Air Canada received no loans under the Canadian National Railways Financing and Guarantee Acts to finance its capital expenditures for the acquisition of aircraft, engines, spare parts, other equipment and buildings. In addition, Air Canada obtains interim financing to cover its seasonal and other deficits; such interim financing is repaid from seasonal profits but, since such advances and repayments are related to a calendar year, they are not necessarily equal in any fiscal year.

Canadian National Railways

Under the Refunding Act, 1955, the Canadian National Railways may borrow from the government to finance its refunding of maturing debts; and under the Financing and Guarantee Acts it may borrow from the government to finance capital expenditures.

Under the terms of Section 6 (1) of the CNR Capital Revision Act, 1952, as extended to the annual Financing and Guarantee Acts, the government may invest in the 4% preferred stock of the company. During 1975-76 the government invested $66 million in such stock.

The CNR also obtains interim financing to cover its operating deficits.

Export Development Corporation

The Export Development Corporation borrows from the Minister of Finance in terms of the Export Development Act. In 1975-76 its gross borrowing of $426 million was an increase of $212 million over 1974-75. After deducting repayments made by the Corporation, its net borrowing in 1975-76 was $357 million, or $264 million more than its net borrowing of $93 million in 1974-75.

The St. Lawrence Seaway Authority

No loans to the St. Lawrence Seaway Authority were made in 1975-76. Deferred interest, net of payments made by the Authority, rose from $14 million in 1974-75 to $31 million in 1975-76.

TABLE 9

LOANS TO AND INVESTMENTS IN CERTAIN CROWN CORPORATIONS

(in millions of dollars)

	1975-76			1974-75		
	Advances	Repayments	Net	Advances	Repayments	Net
Central Mortgage and Housing Corporation—						
Direct lending, limited dividend and public housing	592.0	214.5	377.5	496.0	254.8	241.2
Housing projects	26.0	1.8	24.2	2.0	1.8	0.2
Federal-provincial projects	128.0	9.8	118.2	45.5	7.2	38.3
Urban renewal	2.5	2.2	0.3	6.0	1.9	4.1
University housing projects	6.5	2.3	4.2	7.5	2.6	4.9
Sewage treatment projects	124.5	15.7	108.8	76.4	15.0	61.4
Loan and mortgage purchase fund	1.0	0.2	0.8		0.2	−0.2
Assistance to individuals	439.0	15.5	423.5	389.0	3.9	385.1
Total	1,319.5	262.0	1,057.5	1,022.4	287.4	735.0
Atomic Energy of Canada Limited—						
Loans to Nuclear power stations—						
Gentilly	31.0		31.0	20.0		20.0
Lepreau	30.0		30.0			
La Prade Water Plant	69.0		69.0			
Loans for Nelson River transmission line	3.5		3.5	6.0		6.0
Heavy Water inventory	15.0		15.0	41.5	28.0	13.5
Bruce Water Plant	64.0	1.8	62.2			
Glace Bay Water Plant	30.5		30.5	54.0		54.0
Port Hawkesbury Water Plant	35.0		35.0			
Other	3.0	9.8	−6.8	0.5	6.7	−6.2
Total	281.0	11.6	269.4	122.0	34.7	87.3
Air Canada—						
Loans under Financing and Guarantee Acts		2.8	−2.8	140.0		140.0
Construction of maintenance hangar—Winnipeg				5.0		5.0
Total		2.8	−2.8	145.0		145.0
Canadian National Railways—						
Capital Loans	135.0	1.3	133.7			
Temporary loans	7.7		7.7	4.2		4.2
Refunding Act, 1955	6.0		6.0			
Maintenance, repair and acquisition of passenger equipment		0.3	−0.3		0.2	−0.2
Preferred stock	66.0		66.0	139.0		139.0
Total	214.7	1.6	213.1	143.2	0.2	143.0
Export Development Corporation—						
Capital stock	25.0		25.0	5.0		5.0
Loans under Section 29 of the Export Development Act	401.4	69.0	332.4	208.9	120.8	88.1
Total	426.4	69.0	357.4	213.9	120.8	93.1
The St. Lawrence Seaway Authority—						
Loans					1.3	−1.3
Deferred interest	31.7	1.1	30.6	22.9	8.6	14.3
Total	31.7	1.1	30.6	22.9	9.9	13.0
Farm Credit Corporation—						
Capital Stock	11.4		11.4	9.3		9.3
Loans	353.8	69.6	284.2	290.0	59.6	230.4
Farm machinery syndicates loans fund—Advances	4.2	2.5	1.7	5.0	2.1	2.9
Total	369.4	72.1	297.3	304.3	61.7	242.6

Farm Credit Corporation

The Farm Credit Corporation borrows in order to make loans to farmers and extend credit to farm machinery syndicates. In 1975-76 it borrowed $369 million for these purposes an increase of $65 million from its corresponding borrowings in 1974-75. Its repayments increased by $10 million over 1974-75.

Other Crown Corporations

Loans to and investments in other Crown corporations were relatively small in 1975-76. Their total before repayment was $796 million, of which the major items were $224 million to the Canadian Dairy Commission, loans and investments of $197 million in Federal Business Development Bank, investments of $238 million in Petro-Canada.

Repayments of loans by other Crown corporations in 1975-76 were $84 million. The largest repayments were $56 million by the Canadian Dairy Commission and $14 million by the Freshwater Fish Marketing Corporation.

Other Domestic Loans and Investments

Sums advanced in the form of loans and investments to governments, individuals, businesses and other bodies in Canada are shown in Table 10. The total of such loans rose by 77% from $2,164 million in 1974-75 to $3,834 million in 1975-76.

Loans to Provinces

Loans to provinces increased by $14 million to $271 million in 1975-76. The largest items were loans of $26 million to Saskatchewan and $86 million to Quebec for loans for special areas assistance. Miscellaneous loans of $114 million were made to finance winter capital projects. In 1974-75, such loans amounted to $95 million. Repayments increased in 1975-76 to $134 million.

Loans to Territories

Loans to the Northwest and Yukon Territories decreased from $50 million in 1974-75 to $6 million in 1975-76. These loans are used by the Territorial Governments to finance capital expenditures and provide mortgage loans for housing.

Veterans' Land Act Fund

The Veterans' Land Act Fund records advances made under the Veterans' Land Act, for the acquisition, by the Director, of properties, buildings, materials, livestock, farm equipment and commercial fishing equipment for purposes of the Act, for sale to qualified veterans of world war 2 and Korea under sales agreements which carry specified conditional benefits if the terms of such agreements are adhered to by the veterans, and for progress payments to veterans during construction of

TABLE 10

OTHER DOMESTIC LOANS AND INVESTMENTS

(in millions of dollars)

	1975-76			1974-75		
	Advances	Repayments	Net	Advances	Repayments	Net
Loans to Provinces—						
Alberta	5.1	4.6	0.5	1.6	1.0	0.6
British Columbia		1.0	−1.0		1.1	−1.1
Manitoba	5.9	4.9	1.0	2.9	2.3	0.6
New Brunswick	5.7	2.0	3.7	27.7	13.8	13.9
Newfoundland	15.6	5.8	9.8	13.8	2.7	11.1
Nova Scotia	13.8	7.3	6.5	21.2	10.1	11.1
Prince Edward Island		0.4	−0.4	4.3	0.1	4.2
Quebec	85.6	23.8	61.8	72.3	25.4	46.9
Ontario						
Saskatchewan	25.8	3.4	22.4	3.3	3.0	0.3
Miscellaneous—Finance	113.9	66.6	47.3	94.7	27.2	67.5
Finance—Provincial tax collection agreement		14.3	−14.3	15.8		15.8
	271.4	*134.1*	*137.3*	*257.6*	*86.7*	*170.9*
Loans to Territories—						
Northwest Territories	4.2	0.3	3.9	36.7	4.2	32.5
Yukon Territory	1.9	1.1	0.8	13.4	1.8	11.6
	6.1	*1.4*	*4.7*	*50.1*	*6.0*	*44.1*
Veterans' Land Act Fund	34.2	52.3	−18.1	68.4	53.6	14.8
Less: Reserve for conditional benefits	3.7	4.4	−0.7	3.7	4.4	−0.7
	37.9	*56.7*	*−18.8*	*72.1*	*58.0*	*14.1*
Municipal Development and Loan Board Advances		10.5	−10.5		11.3	−11.3
Departmental Working Capital Advances—						
Airport capital loans	124.2	8.3	115.9	182.1	150.4	31.7
Other	3,276.8	3,305.4	−28.6	1,422.9	1,312.0	110.9
	3,401.0	*3,313.7*	*87.3*	*1,605.0*	*1,462.4*	*142.6*
Miscellaneous—						
Construction of multi-purpose exhibition buildings	2.0	0.2	1.8	17.4		17.4
City of Montreal—Note *re* Expo		2.7	−2.7		2.5	−2.5
Hydro-Quebec Research Institute		0.3	−0.3	3.1	0.3	2.8
Investment in shares of Panarctic Oils Limited	11.3		11.3	12.8		12.8
Investment in Canadair	36.7		36.7			
Loans to manufacturers of automotive products in Canada	0.2	7.2	−7.0	0.2	5.5	−5.3
Loans for purchase of shares—capital stock—de Haviland aircraft of Canada Ltd.	10.0		10.0	23.4		23.4
Crown Assets Disposal Corporation		2.7	−2.7	13.2	13.2	
Canada Development Corporation				50.0		50.0
Other	57.5	40.4	17.1	59.0	25.4	33.6
	117.7	*53.5*	*64.2*	*179.1*	*46.9*	*132.2*
	3,834.1	3,569.9	264.2	2,163.9	1,671.3	492.6

Other domestic loans and investments outstanding at March 31, 1975 and March 31, 1976 are discussed in the Section "Asset and Liability Accounts".

housing. During 1975-76 advances amounted to $34 million and repayments were $52 million, resulting in a balance of $541 million at March 31, 1976. In 1974-75 comparable amounts were advances of $68 million and repayments of $54 million bringing the balance to $559 million at March 31, 1975.

Partly offsetting these advances is the reserve for conditional benefits under the Act which consists of amounts charged to budgetary expenditure, beginning with the fiscal year 1945-46, to cover $\frac{1}{10}$ of the amount of conditional benefits included in sales to veterans and credited to this account. As and when conditional benefits are earned the amounts are charged to the reserve and credited to the advances. During the year $4 million was charged to the reserve account and additional reserves of $5 million were credited thereto, resulting in a balance of $33 million in the reserve account at March 31, 1976. During 1974-75 charges were $4 million and credits were $5 million resulting in a balance of $32 million at March 31, 1975.

Municipal Development and Loan Board Advances

Under the Municipal Development and Loan Act, advances were made to the Municipal Development and Loan Board to enable it to lend to municipalities for the augmentation or acceleration of municipal capital work programs. These advances are now being repaid. Repayments in 1975-76 were $11 million.

Departmental Working Capital Advances

In 1975-76 total advances were $3,401 million and total repayments were $3,314 million.

The largest items were loans of $124 million to finance the construction of international airports to serve Montreal and Toronto, $221 million for the Airports Revolving Fund, $301 million advanced to the Agricultural Commodities Stabilization Board, $197 million in advances to provide for the new olympic coins, and $265 million in advances to the Supply Revolving Fund.

Repayment of such loans amounted to $1,297 million.

External Loans and Investments

External loans and investments consist of loans to national governments, subscriptions to the capital of international organizations (other than subscriptions treated as part of the foreign exchange reserves of Canada) and loans and advances to international bodies. In 1975-76 the total of such loans and investments was $426 million as compared with $372 million in 1974-75.

The greater part of all sums advanced abroad consists of special loan assistance to developing countries. In 1975-76, such loan assistance amounted to $267 million, an increase of $37 million over the 1974-75 total of $230 million. In 1975-76 India received $32 million. In 1974-75 India received $55 million of the total.

Subscriptions to the capital of the International Development Association were $76 million in 1974-75 and $73 million in 1975-76. Other sums lent to or invested in international organizations amounted to $4 million in 1975-76.

TABLE 11

EXTERNAL LOANS AND INVESTMENTS

(in millions of dollars)

	1975-76			1974-75		
LOANS TO NATIONAL GOVERNMENTS	Advances	Repayments	Net	Advances	Repayments	Net
Loans to United Kingdom—						
The United Kingdom Financial Agreement Act		22.5	−22.5		22.1	−22.1
Loans under the Export Credits Insurance Act, Part II—						
Belgium		2.3	−2.3		2.3	−2.3
France		8.4	−8.4		8.4	−8.4
Netherlands		4.6	−4.6		4.6	−4.6
Special loan assistance—Developing countries	267.0	2.3	264.7	230.4	0.4	230.0
—International development associations	81.4		81.4	43.7		43.7
Miscellaneous		0.1	−0.1		0.2	−0.2
	348.4	*40.2*	*308.2*	*274.1*	*38.0*	*236.1*
Subscription to capital of international organizations—						
International Development Association	73.4		73.4	75.8		75.8
Other	4.3		4.3	22.6	0.5	22.1
	77.7		*77.7*	*98.4*	*0.5*	*97.9*
Working capital advances and loans to international organizations		0.2	−0.2	0.1	0.2	−0.1
	426.1	40.4	385.7	372.6	38.7	333.9

External loans and investments outstanding at March 31, 1975 and March 31, 1976 are discussed in the Section "Asset and Liability Accounts".

The remaining transactions with governments abroad were repayments of $22 million by the United Kingdom in terms of the United Kingdom Financial Agreement Act and of $15 million of loans made to Belgium, France and the Netherlands under the Export Credits Insurance Act.

Foreign Exchange Reserve Transactions

Foreign exchange reserve transactions, shown in Table 12, consist of advances to the Exchange Fund to enable it to acquire gold, securities or foreign currency, repayments of such advances by the Exchange Fund and transactions with the International Monetary Fund including subscriptions to its capital, the receipt and disposal of Special Drawing Rights (SDRs) and the issue and redemption of non-interest-bearing notes. All these transactions are undertaken in order either to finance increases in the official international reserves of Canada or to convert these reserves into Canadian dollars. While the Receiver General's deposits in foreign currency are included in Canada's official international reserves, the transactions influencing these deposits are excluded because they are mainly payments abroad for goods, services, pensions, interest and similar items and not transactions which involve conversion between Canadian dollar assets and those foreign currency assets included in Canada's official international reserves.[1]

In 1975-76, advances to the Exchange Fund were $6,291 million, repayments were $6,330 million, leaving a net decrease in advances of $39 million during the year. Transactions with the International Monetary Fund included a revaluation adjustment of $89 million to the Fund due to a depreciation of the Canadian dollar; capital subscriptions are set in S.D.R. units of account so that, when the Canadian dollar depreciates, additional Canadian dollars must be supplied to the Fund and when the Canadian dollar appreciates the converse applies. Transactions in non-interest-bearing notes resulted in a net decrease of $73 million. These transactions were due mainly to other countries' dealings in Canadian dollars with the Fund.

[1]The Bank of Canada's holdings of convertible foreign currencies are also included in Canada's official international reserves but are excluded from this section because they are financed by the Bank and are therefore not included in the accounts of the Government of Canada.

There was no allocation of Special Drawing Rights by the International Monetary Fund to Canada during the fiscal year leaving the recorded value of SDRs in the government's books at $370 million at March 31, 1976. These SDRs were, in turn, advanced to the Exchange Fund.

The transactions just described are those through which the Government of Canada financed additions to Canada's official international reserves, other than the Receiver General's working balances in foreign currency, in 1975-76. The change in the Receiver General's foreign currency deposits was relatively small when compared with the transactions just described. Subject to this exception, the net effect of these transactions was to decrease advances of the Government of Canada by $23 million in 1975-76 as compared with a net decrease of $643 million in 1974-75.

Other Non-Budgetary Transactions

The major accounts in which other non-budgetary transactions are recorded are those for provincial tax collection agreements, outstanding cheques, accounts payable, interest accrued, interest due and outstanding, and deferred charges on superannuation accounts.

The provincial tax collection agreements account records transactions arising from federal-provincial tax collection agreements. During the fiscal year 1975-76, the Government of Canada collected $4,105 million of provincial income taxes on behalf of provincial governments of which $3,242 million were personal income tax and $863 million were corporation income tax. In the same period, payments to the provinces of $4,039 million were $66 million less than receipts. Overpayments of $14 million classified as Loans to provinces were collected during the year leaving a balance of $2 million in the account. These receipts and payments were substantially higher than in 1974-75 when $3,420 million of income taxes were collected on behalf of provincial governments and $3,616 million were paid to them.

Outstanding cheques are canadian cheques issued on or before March 31 of each fiscal year and still outstanding at that date. Transactions in 1975-76, resulted in an increase of $358 million bringing the balance outstanding at the end of the year to $1,595 million.

TABLE 12

FOREIGN EXCHANGE RESERVE TRANSACTIONS

(in millions of dollars)

	1975-76			1974-75		
	Advances	Receipts and Repayments	Net Advances	Advances	Receipts and Repayments	Net Advances
Exchange Fund Account—						
Advances	6,291.0	6,330.0	−39.0	3,990.0	4,663.0	−673.0
International Monetary Fund—						
Revaluation of capital subscriptions	88.6		88.6		44.2	−44.2
Non-interest-bearing notes		73.0	−73.0	74.0		74.0
	88.6	*73.0*	*15.6*	*74.0*	*44.2*	*29.8*
	6,379.6	6,403.0	−23.4	4,064.0	4,707.2	−643.2

The balances outstanding in the accounts shown in this table at March 31, 1975 and March 31, 1976 are discussed in the Section "Asset and Liability Accounts".

Accounts payable are cheques issued in April in respect of transactions undertaken during the previous fiscal year ended on March 31. In April 1976 these amounted to $984 million compared with $1,049 million in April 1975.

Interest accrued but not paid at March 31, 1976 amounted to $888 million, a net increase of $130 million over the balance at March 31, 1975. Interest due and outstanding was $1,738 million at March 31, 1976, a net increase of $330 million.

Actuarial deficiencies in the superannuation accounts revealed by quinquennial valuations and the cost of benefits as a result of salary increases are set up as deferred charges and amortized to budgetary expenditure over a period of five years In 1975-76, a total of $965 million was added to deferred charges and $743 million was amortized to budgetary expenditure.

The remaining non-budgetary transactions include those recorded in account for cash other than in Receiver General accounts, accounts for securities held in trust, deferred charge accounts not described above, deposit and trust accounts, deferred credit accounts and certain other accounts. The receipts of and payments from these accounts are shown in Table 13.

TABLE 13

OTHER NON-BUDGETARY TRANSACTIONS[1]

(in millions of dollars)

	1975-76			1974-75		
	Receipts	Payments	Net	Receipts	Payments	Net
ASSETS						
Cash other than in Receiver General Accounts	1,027.5	561.1	466.4	1,158.4	1,027.5	130.9
Inactive Loans	23.2		23.2			
Investment held for retirement of unmatured debt	11.0	15.2	−4.2			
Other current assets	308.1	108.9	199.2	104.3	308.1	−203.8
Securities held in trust—special accounts	92.6	35.3	57.3	118.2	114.9	3.3
Deferred charges—						
Unamortized portion of actuarial deficiencies	743.2	965.4	−222.2	606.8	1,124.7	−517.9
Unamortized loan flotation cost	112.3	169.8	−57.5	[3]96.6	139.2	−42.6
	855.5	*1,135.2*	*−279.7*	[3]*703.4*	*1,263.9*	*−560.5*
Other	1.0		1.0	1.2	1.5	−0.3
	2,318.9	1,855.7	463.2	[3]2,085.5	2,715.9	−630.4
LIABILITIES						
Current liabilities—						
Outstanding cheques	1,595.4	1,237.4	358.0	1,237.4	1,282.4	−45.0
Accounts payable	984.1	1,049.2	−65.1	1,049.2	1,177.5	−128.3
Non-interest-bearing notes payable		23.0	−23.0	44.2		44.2
Interest due and outstanding	1,737.6	1,407.3	330.3	1,407.3	1,129.0	278.3
Interest accrued	888.9	759.0	129.9	759.0	592.0	167.0
Accrued salaries and deductions	114.6	73.6	41.0	73.6	54.4	19.2
Outstanding money orders/warrants	154.0	145.8	8.2	145.8	100.6	45.2
Oil export tax					67.5	−67.5
Olympic Account	55.8	41.1	14.7	[3]107.1	106.2	0.9
Other	12.7	10.9	1.8	[3]11.6	9.9	1.7
	5,543.1	*4,747.3*	*795.8*	[3]*4,835.2*	*4,519.5*	*315.7*
Deposit and trust accounts—						
Contractors holdbacks	42.7	39.6	3.1	38.6	27.6	11.0
Instalment purchase of bonds	45.3	47.9	−2.6	77.4	68.4	9.0
Contra for securities held in trust	35.3	92.6	−57.3	114.9	118.2	−3.3
Departmental accounts	17.7	8.1	9.6	26.1	16.3	9.8
Provincial tax collection agreements account[2]	4,104.8	4,053.6	51.2	3,420.2	3,600.7	−180.5
Other	903.8	884.7	19.1	759.7	704.6	55.1
	5,149.6	*5,126.5*	*23.1*	*4,436.9*	*4,535.8*	*−98.9*
Undisbursed balances of appropriations to special accounts	176.6	222.3	−45.7	211.9	244.9	−33.0
Provision for compound interest and bonus on Canada Savings Bonds	241.4		241.4	18.5		18.5
Deferred credits	111.1	5.3	105.8	33.9	11.1	22.8
Other transactions	5.9		5.9	6.1		6.1
	11,227.7	10,101.4	1,126.3	[3]9,542.5	9,311.3	231.2
	13,546.6	11,957.1	1,589.5	[3]11,628.0	12,027.2	−399.2

[1] The balances outstanding at March 31, 1975 and March 31, 1976 in the accounts shown in the table are discussed in the Section "Assets and Liability Accounts".

[2] Excludes net overpayments of $16 million in 1974-75 made to various provinces arising out of payments under the Provincial Tax Agreement and resulting in a debit balance in the account. This debit balance has been reclassified as overpayments under Loans to Provinces. In 1975-76, an amount of $14 million was collected from provinces.

[3] Amends reporting in previous year's Public Accounts.

SECTION 8

1975-76
PUBLIC ACCOUNTS

Financing Operations of the Government, and the Public Debt

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FINANCING OPERATIONS OF THE GOVERNMENT

In 1975-76, the Government of Canada issued $25,694 million of new bonds and treasury bills and retired $21,084 million of securities. In addition, it held a net amount of $1 million of its own securities. These operations provided a net amount of $4,609 million to finance the other operations of the government and to increase its cash balances, as compared with a net amount of $3,902 million in 1974-75.

As is shown in Table 1, there were net sales of $1,133 million in marketable bonds, $865 million in treasury bills, and $10 million in other non-marketable bonds.

With respect to Canada savings bonds there were issues of $3,719 million and retirements of $1,117 million resulting in an increase of $2,602 million.

Marketable bonds

As is shown in Table 2, six times during the fiscal year the government issued bonds payable in Canadian dollars. On five of these occasions, the proceeds were used either in whole or in part to redeem maturing debt. The table also shows that there was a definite increase in interest rates on the new issues with the exception of the December 15, 1975, and of February 1, 1976 issues.

For bonds payable in currencies other than Canadian dollars, all operations during the fiscal year were retirements.

Treasury bills

As is shown in Table 3, total treasury bills issued during the fiscal year were $19,015 million and total redemptions were $18,150 million resulting in a net amount of $865 million in new borrowing.

Three month bills which are issued weekly had a net increase of $540 million and the last issue was of $300 million at an interest rate of 9.09%. The weekly of six month bills had a net increase of $175 million with a last issue of $70 million at an interest rate of 9.21%. The other bills, which are issued periodically, are usually for periods of one year or less, had a net increase of $150 million with a last issue of $225 million at an interest rate of 8.65%.

Interest rates on three-month bills rose from 6.41% on April 4, 1975 to 9.10% on March 19, 1976, on six-month bills from 6.58% on April 4, 1975, to 9.21% on March 19, 1976 and on other bills from 7.45% on May 9, 1975 to 8.87% on November 21, 1975.

Non-marketable bonds

The issues in non-marketable bonds were $3,719 million for Canada savings bonds, $10 million for other non-marketable bonds and retirements of $1,117 million for Canada savings bonds, resulting in a net receipt of new money of $2,612 million.

Canada savings bonds which are non-callable but redeemable on demand at any time with accrued interest had a net increase of $2,602 million during the year bringing the balance outstanding at March 31, 1976 to $15,517 million. Gross sales of series 30 were $3,717 million and additional sales of series 29 were $2 million. Redemptions prior to maturity of series 17 to 30 totalled $1,117 million. In 1974-75 sales were $6,174 million and redemptions were $3,665 million resulting in a net increase of $2,509 million.

Canada pension plan bonds purchased by the federal government during the year were $10 million. There were no redemptions.

TABLE 1

TRANSACTIONS IN BONDS AND TREASURY BILLS
(other than bonds redeemed by holders after maturity)

(in millions of dollars)

	1975-76			1974-75		
	Issues	Retirements	Net change	Issues	Retirements	Net change
Marketable bonds—						
Payable in Canadian dollars	2,950.0	1,785.0	1,165.0	2,300.0	1,578.0	722.0
Payable in other currencies		32.0	−32.0		50.4	−50.4
	2,950.0	*1,817.0*	*1.133.0*	*2,300.0*	*1,628.4*	*671.6*
Treasury bills	19,015.0	18,150.0	865.0	16,910.0	16,185.0	725.0
Canada savings bonds	3,718.7	1,116.5	2,602.2	6,174.4	3,665.2	2,509.2
Other non-marketable bonds	10.2		10.2	9.0		9.0
	25,693.9	21,083.5	4,610.4	25,393.4	21,478.6	3,914.8
Securities investment account			−1.3			−13.0
Net sums raised by sales to the public			4,609.1			3,901.8

Discount on marketable bonds for 1975-76 is $20.5 million as compared to $7.1 million in 1974-75. On treasury bills $483.9 as compared to $418.5 for 1974-75.

TABLE 2

NEW ISSUES AND RETIREMENTS OF MARKETABLE BONDS, 1975-76

(in millions of dollars)

DATE OF OPERATION	New loans issued				Loans retired				Net issue or retirement (—)
	Series	Interest rate	Term	Amount	Series	Interest rate	Term	Amount	
Payable in Canadian dollars—									
1975									
April 1	F64	6¼	1971–80	250.0	F32	6¼	1968–75	200.0[3]	
	F89	6½	1975–78	275.0	F51	7¼	1970–75	225.0[3]	
				525.0				*425.0*	*100.0*
	F77	7	1973–76	50.0	F55	7¼	1970–75	435.0[3]	
July 1	F85	9½	1974–94	100.0					
	F88	7½	1974–78	50.0					
	F90	7½	1975–79	400.0					
				600.0				*435.0*	*165.0*
August 15	F85	9½	1974–94	100.0					
	F90	7½	1975–79	225.0					
	F92	7½	1975–78	75.0					
				400.0					*400.0*
October 1	F93	9	1975–78	200.0	T36	5½	1959–75	310.4[3]	
	F95	9	1975–80	200.0	CT24	5½	1965–75	50.0[3]	
	F97	10	1975–95	150.0	F9	5½	1967–75	70.0[3]	
				550.0				*430.4*	*119.6*
December 15	F97	10	1975–95	175.0	F56	7¼	1970–75	334.0[3]	
	F98	8½	1975–78	150.0					
				325.0				*334.0*	*—9.0*
1976									
February 1	F97	10	1975–95	275.0	F82	9½	1974–76	150.0[3]	
	F98	8½	1975–78	125.0					
	F99	8½	1976–81	150.0					
				550.0				*150.0*	*400.0*
March 1					AT14	5½	1962–80	4.5[1]	
					CT26	5½	1966–80	0.9[1]	
					F85	9½	1974–94	5.2[1]	
								10.6	*—10.6*
				2,950.0				1,785.0	1,165.0
Payable in other currencies—									
1975									
April 15					U.S.	5		0.8[2]	
September 15					U.S.	2¾		30.3[3]	
October 15					U.S.	5		0.9[2]	
								32.0	*—32.0*
				2,950.0				1,817.0	1,133.0

[1] Purchased and cancelled. [2] Redeemed. [3] Matured.

TABLE 3

TREASURY BILL ISSUES AND REDEMPTIONS, 1975-76

(in millions of dollars)

	Issues				Redemptions				Net change
	3 month bills	6 month bills	Other bills	Total	3 month bills	6 month bills	Other bills	Total	
April, 1975	1,045	260		1,305	1,020	275		1,295	10
May	1,350	325	200	1,875	1,275	350	175	1,800	75
June	1,080	260		1,340	1,020	240		1,260	80
July	1,100	265		1,365	1,045	260		1,305	60
August	1,400	350	200	1,950	1,350	325	150	1,825	125
September	1,120	260		1,380	1,080	240		1,320	60
October	1,435	370		1,805	1,380	325		1,705	100
November	1,150	290	150	1,590	1,120	260	150	1,530	60
December	1,120	260		1,380	1,120	260		1,380	
January, 1976	1,455	355		1,810	1,435	335		1,770	40
February	1,200	310	225	1,735	1,150	280	150	1,580	155
March	1,200	280		1,480	1,120	260		1,380	100
	14,655	3,585	775	19,015	14,115	3,410	625	18,150	865

TABLE 4

ISSUES AND RETIREMENTS OF NON-MARKETABLE BONDS

(in millions of dollars)

	1975–76			1974–75		
	Issues	Retirements	Net change	Issues	Retirements	Net Change
Canada savings bonds—						
Series 17 to 28		459.7	−459.7	20.7	3,539.7	−3,519.0
Series 29	1.7	513.4	−511.7	6,153.7	125.5	6,028.2
Series 30	3,717.0	143.4	3,573.6			
	3,718.7	*1,116.5*	*2,602.2*	*6,174.4*	*3,665.2*	*2,509.2*
Canada Pension Plan bonds	10.2		10.2	9.0		9.0
	3,728.9	1,116.5	2,612.4	6,183.4	3,665.2	2,518.2

The Public Debt

The public debt of Canada consists of those liabilities which appear on the government's statement of assets and liabilities. In addition the government has certain indirect or contingent obligations such as the guarantee of securities of the Canadian National Railways, insured loans made by approved lending institutions under the National Housing Act and deposits maintained by the chartered banks in the Bank of Canada.

At March 31, 1976, the government's liabilities as recorded on the statement of assets and liabilities totalled $71,751 million and net recorded assets totalled $48,455 million resulting in a net debt of $23,296 million.

The following table shows the gross public debt, the unmatured debt, net recorded assets and the net debt at March 31 for each of the fiscal years 1951-52 to 1975-76 inclusive.

TABLE 5

STATEMENT OF PUBLIC DEBT, UNMATURED DEBT, NET RECORDED ASSETS AND NET DEBT OF CANADA

(in millions of dollars)

AS AT MARCH 31	Gross public debt			*Less:* net recorded assets	Net debt	Net debt	
	Unmatured debt	Other liabilities	Total			Increase	Decrease
	$	$	$	$	$	$	$
1952	14,695.4	2,562.3	17,257.7	6,072.4	11,185.3		248.0
1953	14,810.5	3,108.0	17,918.5	6,756.8	11,161.7		23.6
1954	14,576.2	3,347.0	17,923.2	6,807.3	11,115.9		45.8
1955	14,496.5	3,455.0	17,951.5	6,688.4	11,263.1	(1)147.2	
1956	15,407.6	3,716.6	19,124.2	7,843.8	11,280.4	(1)17.3	
1957	14,368.4	3,967.3	18,335.7	7,328.0	11,007.7		(1)272.7
1958	14,245.1	4,173.4	18,418.5	7,372.2	11,046.3	38.6	
1959	15,574.1	4,672.7	20,246.8	8,568.4	11,678.4	(1)632.1	
1960	15,890.1	5,096.3	20,986.4	8,897.2	12,089.2	(1)410.8	
1961	16,067.9	5,534.9	21,602.8	9,165.7	12,437.1	(1)347.9	
1962	16,945.7	5,962.1	22,907.8	9,679.7	13,228.1	791.0	
1963	17,961.8	6,837.4	24,799.2	10,879.5	13,919.7	691.6	
1964	18,740.1	7,183.6	25,923.7	10,853.6	15,070.1	(1)1,150.4	
1965	18,978.2	7,585.7	26,563.9	11,059.5	15,504.4	(1)434.3	
1966	19,109.8	8,373.1	27,482.9	11,939.5	15,543.4	39.0	
1967	19,940.2	10,399.9	30,340.1	14,375.2	15,964.9	421.5	
1968	20,579.9	12,344.3	32,924.2	16,164.5	16,759.7	794.8	
1969	22,101.0	13,818.2	35,919.2	18,583.4	17,335.8	576.1	
1970	22,637.2	15,512.9	38,150.1	21,206.8	16,943.3		392.5
1971	25,201.2	17,774.6	42,975.8	25,653.4	17,322.4	379.0	
1972	27,258.5	20,428.2	47,686.7	29,750.0	17,936.7	614.3	
1973	29,038.5	22,677.1	51,715.6	34,259.8	17,455.8		480.9
1974	29,171.4	26,385.6	55,557.0	37,428.6	18,128.4	672.6	
1975	33,086.2	29,613.7	62,699.9	43,425.3	19,275.6	1,146.2	
1976	37,696.6	34,054.3	71,750.9	48,454.5	23,296.4	4,021.8	

(1) In calculating the Net Debt the balance in the Consolidated Deficit Account was reduced by adjustments in respect of prior years' transactions as follows: 1954-55, $4.7 million 1955-56, $15.7 million, 1956-57, $15.2 million: in 1958-59 the Net Debt was increased by an adjustment of $22.7 million in respect of prior years' transactions; in 1959-60 the Net Debt was reduced by an adjustment of $2.3 million in respect of prior years' transactions; in 1960-61 the Net Debt was increased by an adjustment of $7.5 million in respect of prior years' transactions: in 1963-64 the Net Debt was increased by an adjustment of $453.1 million in respect of prior years' transactions and in 1964-65 the Net Debt was increased by an adjustment of $396.3 million in respect of prior years' transactions.

Chart 8-A

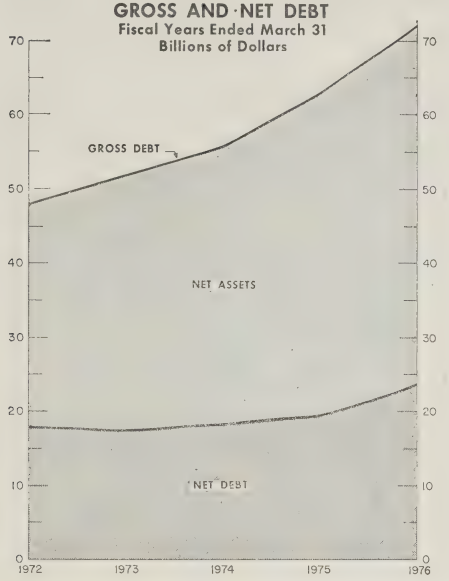


Chart 8-B



Chart 8-C



Chart 8-D

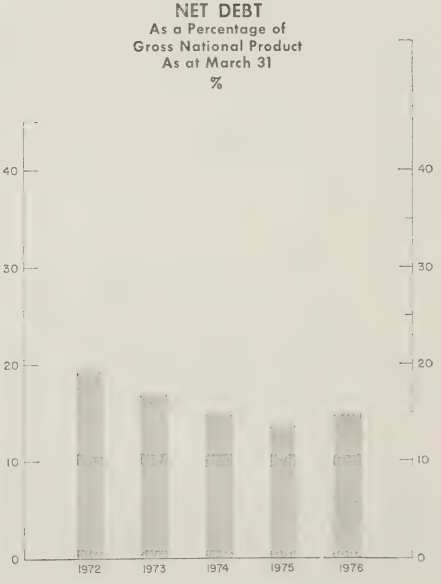
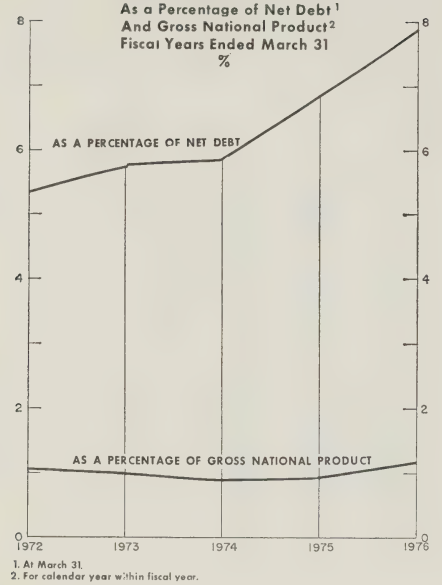
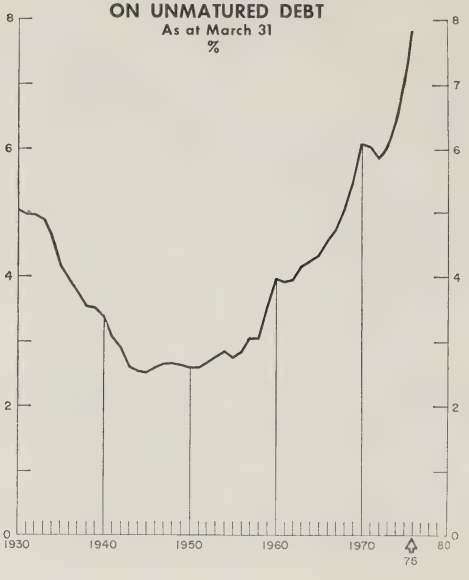


Chart 8-E



1. At March 31.
2. For calendar year within fiscal year.

Chart 8-F



Gross debt

The gross debt of Canada, or the total of liabilities as recorded on the statement of assets and liabilities, was $71,751 million at March 31, 1976 compared with $62,700 million at March 31, 1975, $9,051 million higher. There were net increases of $4,610 million in unmatured debt, $3,242 million in annuity, insurance and pension account balances and $1,199 million in other liability accounts. Unmatured debt in the amount of $37,697 million was 52% and annuity, insurance and pension accounts in the amount of $25,570 million were 36% of total liabilities. At March 31, 1975 unmatured debt was $33,086 million or 53% and annuity, insurance and pension accounts were $22,329 million or 36% of total liabilities.

Net recorded assets

At March 31, 1976 the government's net recorded assets totalled $48,455 million, $5,029 million higher than they were at March 31, 1975. The main changes were increases of $2,935 million in loans to Crown corporations, $1,442 million in the Canada Pension Plan investment fund, $102 million in other loans and investments, $502 million in advances to the Unemployment Insurance account, and decreases of $39 million in Exchange Fund account and $817 million in current assets.

Loans to, and investments in, Crown corporations totalled $18,389 million or 38%, advances to the Exchange Fund account were $4,754 million of 10% and the Canada Pension Plan investment fund was $9,423 million or 19% of the total. At March 31, 1975 loans to Crown corporations at $15,455 million were 36%, advances to the Exchange Fund account at $4,793 million were 11% and the Canada Pension Plan investment fund at $7,982 million was 18% of the total.

Net debt

The net debt of Canada is represented by the excess of gross liabilities over net recorded assets.

As gross liabilities increased by $9,051 million during 1975-76 and net recorded assets increased by $5,029 million, net debt increased by $4,022 million. The net debt at March 31, 1976 was $23,296 million compared with $19,274 million at March 31, 1975. The increase was the result of the budgetary deficit of $4,022 million.

The net debt in per capita terms and as a percentage of the gross national product is shown in the following table. The

TABLE 6

NET DEBT PER CAPITA, AND AS A PERCENTAGE OF GROSS NATIONAL PRODUCT

AS AT MARCH 31	Net debt per capita[1]	Net debt as a percentage of gross national product[2]
	$	%
1972	823.50	19.0
1973	790.03	16.7
1974	807.65	14.8
1975	847.72	13.3
1976	1,010.12	14.5

[1] Population figure at April 1, 1976 was used in the above calculation.
[2] G.N.P. figures at Dec. 31, 1975 were used in the above calculation.

net debt per capita was $823.50 at March 31, 1972 compared with $1,010.12 at March 31, 1976. Expressed as a percentage of gross national product, the net debt which was 19.0% at March 31, 1972 was 14.5% at March 31, 1976.

Interest rates

The average interest rate on the government's unmatured debt was 7.84% at March 31, 1976. At March 31, 1975 it was 7.24%.

The following table sets out the unmatured debt at March 31, for each of the fiscal years 1971-72 to 1975-76 inclusive, with the average rate of interest thereon. For purposes of comparison the unmatured debt is classified as to marketable bonds, non-marketable bonds (which includes Canada savings bonds) and treasury bills.

The average rate on marketable bonds was 6.64% at March 31, 1976 compared with 6.27% at March 31, 1975 and for treasury bills it was 8.69% compared with 6.78%.

Interest rates on new issues of marketable bonds varied from a low of 6.25% to a high of 10% during the year.

TABLE 7

UNMATURED DEBT OUTSTANDING AS AT MARCH 31, 1972 TO 1976 INCLUSIVE WITH THE AVERAGE RATE OF INTEREST THEREON

	Marketable bonds		Non-marketable bonds: Canada savings bonds		Non-marketable bonds: Canada pension fund		Treasury bills		Total unmatured debt	
	Amount outstanding	Average interest rate	Amount outstanding	Average interest rate	Amount outstanding	Average interest rate	Amount outstanding	Average interest rate	Amount outstanding	Average interest rate
	$ (millions)	%	$ (millions)	%	$ (millions)	%	$ (millions)	%	$ (millions)	%
1972	13,689.1	5.64	9,712.1	6.99	27.3	6.97	3,830.0	3.54	27,258.5	5.83
1973	13,724.8	5.76	10,989.2	7.17	34.5	7.05	4,290.0	4.07	29,038.5	6.05
1974	13,818.0	5.92	10,406.0	7.26	42.4	7.14	4,905.0	6.30	29,171.4	6.47
1975	14,489.5	6.27	12,915.2	8.51	51.5	7.39	5,630.0	6.78	33,086.2	7.24
1976	15,622.5	6.64	15,517.4	8.70	61.7	7.65	6,495.0	8.69	37,696.6[1]	7.84

Where various rates of interest are applicable during the term of a loan, the interest rate in effect at March 31 is used.
[1] The portion maturing within the next twelve months is identified, in details, in Section 10 Schedule Q.

The yield on three-month treasury bills at tender on March 26, 1976 was 9.09% compared with 6.33% on March 27, 1975. From a low of 8.55% on January 23, 1976 it rose to a high of 9.10% on March 19, 1976.

The yield on six-month bills at tender on March 26, 1976 was 9.21% compared with 6.44% on March 27, 1975. From a low of 8.25% on October 31, 1975 it rose to a high of 9.21% on March 19, 1976.

The yield on other treasury bills was 8.65% on a 364-day bill on February 6, 1976 compared with 6.32% on February 7, 1975. From a low of 7.45% on a 364-day bill at tender on May 9, 1975, it rose to a high of 8.87% on a 364-day bill at tender on November 21, 1975.

The following table shows the average high and low yields together with the average yield on the latest issues for the fiscal years 1971-72 to 1975-76 inclusive:

TABLE 8

TREASURY BILLS AVERAGE YIELDS AT TENDER

FISCAL YEAR ENDED MARCH 31	High	Low	Last issue
	%	%	%
Three-month bills—			
1972	4.06	2.96	3.57
1973	4.46	3.42	4.46
1974	6.53	4.48	6.51
1975	7.05	6.26	6.33
1976	9.10	8.55	9.09
Six-month bills—			
1972	4.27	3.13	3.86
1973	4.79	3.72	4.79
1974	6.97	4.81	6.55
1975	8.89	6.21	6.44
1976	9.21	8.25	9.21
Other bills—			
1972	4.39	3.60	4.39
1973	4.77	4.36	4.77
1974	6.52	5.98	6.14
1975	9.01	6.32	6.32
1976	8.87	7.45	8.65

Indirect debt or contingent liabilities

In addition to the direct debt set out in the statement of assets and liabilities, the government has assumed certain indirect or contingent obligations. These consist of securities of the Canadian National Railways, guaranteed as to principal and interest, and a number of miscellaneous guarantees, the chief of which are the guarantee of insured loans made by chartered banks and other approved lending institutions under the National Housing Act, 1954, bank advances to the Canadian Wheat Board, advances under the Export Development Act, loans made by chartered banks and credit unions under the Canada Student Loans Act and bank loans under the Farm Improvement Loans Act.

As the following table shows, these contingent liabilities increased by $1,493 million during the year. Loans in respect of the National Housing Act, 1954 were $13,864 million at December 31, 1975 compared with $11,915 million at December 31, 1974 and bank loans to the Canadian Wheat Board were $878 million at March 31, 1976 compared with $1,056 million at March 31, 1975.

TABLE 9

SUMMARY OF INDIRECT DEBT OR CONTINGENT LIABILITIES[4]

(in millions of dollars)

	Amount outstanding March 31		Increase or decrease (−)
	1976	1975	
Canadian National Railways securities guaranteed as to principal and interest	[5]582.9	596.2	−13.3
Insured loans made by approved lenders under the National Housing Act, 1954[1][2]	13,864.0	11,915.0	1,949.0
Loans made by lenders under Part IV of the National Housing Act, 1954 for home extensions and improvements[1]	25.2	24.7	0.5
Liability for insurance and guarantees under the Export Development Act	839.9	866.4	−26.5
Loans made by chartered banks and credit unions under the Farm Improvement Loans Act	106.5	311.6	−205.1
Loans made by chartered banks and credit unions under the Canada Student Loans Act[3]	567.0	688.7	−121.7
Loans made by chartered banks to the Canadian Wheat Board	877.8	1,056.0	−178.2
Loans made by lenders under the Regional Development Incentives Act and the Regional Economic Expansion Act	14.2	18.4	−4.2
Loans made by lenders under the Cape Breton Development Act	94.0	25.5	68.5
Loans made by lenders under the General Adjustment Assistance Program	61.8	73.9	−12.1
Loans made by chartered banks and credit unions under the Small Business Loans Act	30.6	31.8	−1.2
Loans made by chartered banks and credit unions under the Fisheries Improvement Loans Act	8.7	4.9	3.8
Licensing agreement provisions in the sale of aircraft	[6]17.6	17.6	
Loans to Indians or Indian Bands, individuals, corporations or partnerships for the purpose of Indian Economic Development	31.8		31.8
Loans by Central Mortgage and Housing to Nanisivik Mines Ltd	2.2		2.2
	17,124.2	15,630.7	1,493.5

[1] As at December 31, 1975.
[2] As reported by approved lenders as at December 31, 1975.
[3] Includes contingent liability in respect of alternative payments to non-participating provinces.
[4] For more information see Section 10, page 106.
[5] Balances valuated as at January 1st, 1976.
[6] As of July 23, 1976 an out-of-court settlement was reached between the Government of Canada and Northrup Corporation Ltd. An amount of $9,000,000, was agreed upon by the interested parties in compensation for reconfiguration agreements, royalties and interests on the sale of CF-5 and NF-5 aircraft to the Netherlands and damages related to the sale of CF-5 aircrafts to Venezuela. Out of that amount, $6,204,442 was paid by the Canadian Commercial Corporation, $2,695,558, by the Department of Supply and Services and $100,000 by the Department of National Defence through Canadair Ltd. their agency. Northrup Corporation Ltd. received payments in the amount of $8,196,024 as withholding taxes of $803,976 were deducted from the gross claim and remitted directly by the above entities to the Department of National Revenue.

SECTION 9

1975-76
PUBLIC ACCOUNTS

The Cash Position

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Canadian cash balances ..... 9·3
Foreign cash balances ..... 9·3

THE CASH POSITION OF THE GOVERNMENT

The government's cash account represents balances of current and special deposits to the credit of the Receiver General for Canada in the Bank of Canada, chartered banks in Canada and certain banks in London, New York, Brussels, Bonn, Frankfurt and Rome.

The cash position of the government is affected not only by budgetary transactions but also by changes in the government's unmatured debt and other non-budgetary transactions. Non-budgetary transactions are those which affect the government's asset and liability accounts and must be taken into account when considering the full scope of the government's financial operations.

On the asset side, the non-budgetary transactions consist, for the most part, of loans and advances to, and repayment by Crown corporations, and other government agencies and funds, national, provincial and municipal governments, international organizations and other borrowers.

On the liability side, they relate mainly to receipts and payments in connection with the many deposit and trust accounts, and annuity, insurance and pension funds held or administered by the government.

During 1975-76 total cash receipts arising from all government transactions totalled $74,826 million and total cash disbursements were $74,979 million, bringing the total balances in Receiver General bank accounts to $3,052 million at March 31, 1976. Of this balance $3,037 million was on deposit in Canada and $15 million in foreign countries.

Non-budgetary disbursements and charges (excluding unmatured debt transactions) totalled $33,040 million in 1975-76 and included $6,484 million for social security accounts, $521 million for other annuity, insurance and pension accounts, $6,380 million for foreign exchange reserves, $7,698 million for loans and investments, $4,054 million under provincial tax collection agreements and $7,903 million for sundry other accounts.

Non-budgetary receipts and credits (excluding unmatured debt transactions) totalled $32,300 million of which $5,980 million was for social security accounts, $2,256 million for other annuity, insurance and pension accounts, $6,403 million for foreign exchange reserves, $4,114 million for loans and investments, $4,105 million for the provincial tax collection agreements account and $9,442 million for sundry other accounts.

Details of these non-budgetary transactions are given in Section 7 of this volume.

As is shown in Table 1, operations in unmatured debt furnished a net amount of $4,609 million of which $4,762 million was used for cash requirements. The remainder, $153 million, decreased the government's available cash to $3,052 million at March 31, 1976.

TABLE 1

CHANGE IN CASH POSITION

(in millions of dollars)

	1975-76			1974-75		
	Receipts	Disbursements	Net	Receipts	Disbursements	Net
Budgetary transaction	30,026	34,048	−4,022	25,703	26,849	−1,146
Non-budgetary transactions	32,300	33,040	−740	28,611	28,972	−361
Total transactions	62,326	67,088	−4,762	(1)54,314	(1)55,821	−1,507
Deduct: non-cash transactions	13,194	13,194		10,734	10,734	
Cash transactions	49,132	53,894	−4,762	43,580	45,087	−1,507
Unmatured debt transactions—						
Marketable bonds	2,950	1,817	1,133	2,300	1,628	672
Canada savings bonds	3,719	1,117	2,602	6,174	3,665	2,509
Treasury bills	19,015	18,150	865	16,910	16,185	725
Other non-marketable bonds	10		10	9		9
Securities investment account		1	−1		13	−13
	25,694	21,085	4,609	25,393	21,491	3,902
Receiver General bank transactions	74,826	74,979	−153	68,973	66,578	2,395
Receiver General bank balances at April 1			3,205			810
Receiver General bank balances at March 31			3,052			3,205

(1) Amends reporting in the previous year's Public Accounts.

Table 2 shows the Government of Canada Canadian cash monthly balances for the latest five fiscal years and Table 3 shows the foreign cash balances (converted to Canadian dollar value) for the same period.

During 1975-76 Canadian cash balances rose from a low of $1,289 million at September 30, 1975 to a high of $4,186 million at November 30, 1975.

Foreign balances rose from a low of $6 million at November 30, 1975 to a high of $15 million at March 31, 1976.

The implication of the level of government cash balances at any given time can be misinterpreted because of their wide fluctuations throughout the year, as is illustrated in the following table. Furthermore, because many cheques are issued at the end of a month and are not redeemed until the first few days of the following month whereas the largest percentage of receipts are not received until later, cash balances may drop in the early days of each month by as much as $125 to $300 million.

TABLE 2

GOVERNMENT OF CANADA
CANADIAN CASH BALANCES

AT END OF MONTH	Fiscal year ended March 31				
	1976	1975	1974	1973	1972
April	3,093.7	646.5	2,116.2	1,477.5	1,217.0
May	3,404.9	636.6	2,469.4	1,288.5	1,476.3
June	2,668.3	732.3	2,252.2	857.9	1,373.2
July	2,321.9	916.7	2,186.0	1,075.6	1,378.7
August	2,153.6	1,151.8	2,079.8	816.8	1,242.5
September	1,288.7	911.1	1,851.7	626.2	1,021.0
October	1,311.5	1,200.1	1,696.3	628.2	927.8
November	4,186.3	5,087.7	1,969.2	2,251.4	2,825.8
December	3,693.3	4,739.9	2,364.5	2,403.5	2,286.5
January	3,870.5	4,640.1	1,982.5	2,625.1	2,506.0
February	3,393.5	3,822.3	1,604.9	2,463.6	2,279.4
March	3,036.9	3,185.4	801.2	1,983.5	1,582.4

TABLE 3

GOVERNMENT OF CANADA
FOREIGN CASH BALANCES

(converted to Canadian Dollar Value)

AT END OF MONTH	Fiscal year ended March 31				
	1976	1975	1974	1973	1972
April	9.1	10.6	18.1	14.5	6.1
May	14.3	15.1	12.6	18.7	9.3
June	11.1	9.3	15.0	19.3	8.9
July	8.0	7.9	13.9	30.7	1.5
August	12.5	11.3	15.9	18.9	19.3
September	9.9	9.4	11.0	21.4	23.5
October	8.0	9.5	10.4	18.8	24.9
November	5.8	4.9	12.5	11.9	23.5
December	10.2	9.2	9.2	15.0	26.5
January	9.4	11.5	9.6	18.9	23.9
February	13.0	11.0	7.6	14.2	20.3
March	15.3	19.2	8.2	15.6	17.8

SECTION 10

1975-76
PUBLIC ACCOUNTS

Asset and Liability Accounts

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ASSET AND LIABILITY ACCOUNTS

The statement of the assets and liabilities of Canada, as certified by the Auditor General, is presented in Section 2 of this volume on a comparative basis, showing the balance of each of the principal classifications of accounts at March 31, 1976, the corresponding balance at March 31, 1975, and the increase or decrease during the fiscal year 1975-76. It is followed by explanatory notes. The detailed schedules of these accounts with their supporting notes are presented on a comparative basis in this section. A description of the structure and more significant features of the statement of assets and liabilities is given in Section 1 of this volume.

Summary

The gross liabilities of the government totalled $71,751 million at March 31, 1976, an increase of $9,051 million over the total of $62,700 million at March 31, 1975. The main changes were increases of $4,610 million in the unmatured debt and $3,241 million in annuity, insurance and pension accounts.

The net recorded assets totalled $48,454 million at March 31, 1976, an increase of $5,029 million over the total of $43,425 million at March 31, 1975. The main changes were increases of $3,497 million in the advances, loans and investments, $1,442 million in the Canada pension plan investment fund and $502 million in advance to the Unemployment Insurance Commission and a decrease in the current assets accounts during the same period of $817 million.

The net debt of Canada, or the excess of liabilities over net recorded assets, was $23,297 million at March 31, 1976 compared with $19,275 million at March 31, 1975. The increase of $4,022 million reflected the budgetary deficit for the fiscal year 1975-76.

A condensed statement of the assets and liabilities of the Government of Canada as at March 31, 1976, with comparative figures as at March 31, 1975, and the net increase or decrease during the fiscal year 1975-76, is presented in the following table. Also included in this section are supplementary tables showing the major accounts within each category. Further details may be found in Section 7 "Non-budgetary transactions" and Section 8 "Financing operations of the government, and the public debt" and the schedules of the Statement of Assets and Liabilities in this section.

Asset Accounts

The net recorded assets of the government totalled $48,454 million at March 31, 1976, an increase of $5,029 million over the previous fiscal year-end total. The main changes were increases of $3,487 million in the advances, loans and investments, $1,442 million in the Canada Pension Plan investment fund, and $502 million in advance to the Unemployment Insurance Commission and a decrease in the current assets accounts during the same period of $817 million.

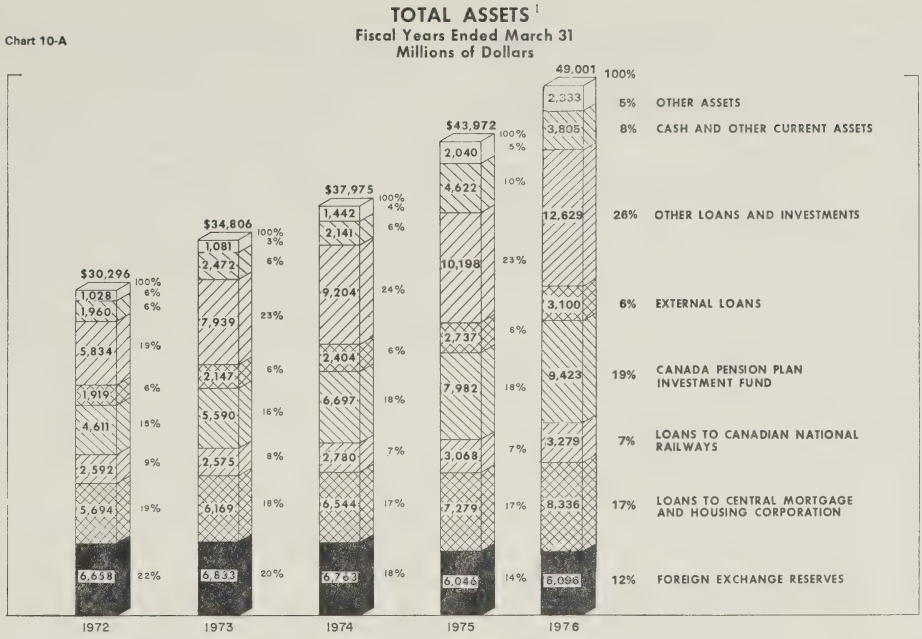
TABLE 1

(in millions of dollars)

	Balance at March 31 1975	Net transactions 1975-76	Balance at March 31 1976
LIABILITIES			
Current liabilities	4,910.3	795.8	5,706.1
Foreign exchange reserve accounts	1,286.3	73.0	1,359.3
Deposit and trust accounts	484.4	23.1	507.5
Annuity, insurance and pension accounts—			
Social security accounts	8,263.5	1,506.3	9,769.8
Superannuation accounts	12,586.3	1,670.4	14,256.7
Other	1,479.1	64.6	1,543.7
Undisbursed balances of appropriations	139.3	−45.7	93.6
Deferred revenue	317.5	105.8	423.3
Other liabilities	147.0	247.3	394.3
Unmatured debt	33,086.2	4,610.4	37,696.6
Total liabilities	62,699.9	9,051.0	71,750.9
ASSETS			
Current assets—			
Cash accounts	4,540.1	−817.9	3,722.2
Other	81.3	1.3	82.6
Departmental working capital advances	772.5	87.4	859.9
Foreign exchange reserve accounts—			
Advances to the Exchange Fund Account	4,793.3	−39.0	4,754.3
Canada's subscription to the capital of the International Monetary Fund	1,253.0	88.6	1,341.6
Social security accounts—			
Canada Pension Plan Investment Fund	7,981.9	1,441.5	9,423.4
Unemployment Insurance Commission—Advances	1,656.8	501.5	2,158.3
Unemployment Insurance Account	100.1	66.8	166.9
Investment held for retirement of unmatured debt		4.2	4.2
Advances, loans and investments—			
Domestic	18,115.7	3,110.9	21,226.6
External	2,657.9	385.7	3,043.6
Securities held in trust	133.3	−58.4	74.9
Deferred charges	1,806.7	279.8	2,086.5
Fixed assets	(1)		
Inactive loans	79.1	−23.2	55.9
Total recorded assets	43,971.7	5,029.2	49,000.9
Less: Allowance for losses on realization of assets	−546.4		−546.4
Net recorded assets	43,425.3	5,029.2	48,454.5
Net debt represented by excess of liabilities over net recorded assets	19,274.6	4,021.8	23,296.4

(1) Shown at nominal value of $1.

Chart 10-A



1. As shown on table "Summary of assets and liabilities". This chart does not reflect the reserve for losses on realization of assets.

Current Assets

Cash accounts

The total of all cash account balances was $3,722 million at March 31, 1976 compared with $4,540 million at March 31, 1975. The decrease of $818 million reflects lower balances in Receiver General current deposit accounts which totalled $3,047 million compared with $3,200 million in March 31, 1975 and a decrease in cash in hands of collectors and in transit from $1,028 million on March 31, 1975 to $561 million at March 31, 1976. A more detailed explanation of the cash transactions is given in Section 9 of this volume.

Cash in hands of collectors and in transit represents moneys received by public officers on or before March 31 but not deposited to the credit of the Receiver General until after that date.

Moneys received after March 31, but applicable to the fiscal year 1975-76, totalled $75 million compared with $275 million at March 31, 1975.

Post Office receipts in hands of postmasters and in transit totalled $32 million, $1 million more than at March 31, 1975.

Securities investment account

Section 12 of the Financial Administration Act authorizes the Minister of Finance when he deems it advisable for the sound and efficient management of public money or the public debt to purchase, acquire and hold securities of, or guaranteed by, the government and to sell any such securities purchased or acquired.

TABLE 2

(in millions of dollars)

CURRENT ASSETS	Balance at March 31 1975	Net transactions 1975-76	Balance at March 31 1976
Receiver General current deposits—			
Belgian francs	(1)		
Canadian dollars	3,180.8	−149.3	3,031.5
French francs	(2)0.7	−0.2	0.5
United Kingdom sterling	0.6	−0.1	0.5
United States dollars	3.7	0.4	4.1
West German marks	13.9	−4.0	9.9
	3,199.7	*−153.2*	*3,046.5*
Receiver General special deposits—			
Canadian dollars	4.5	0.9	5.4
Foreign currencies	0.3		0.3
	4.8	*0.9*	*5.7*
Other cash accounts—			
Cash in hands of collectors and in transit	1,027.5	−466.4	561.1
Moneys received after March 31 but applicable to current year	274.9	−200.0	74.9
Post Office—cash on hand and in transit	31.2	1.3	32.5
Miscellaneous	2.0	−0.5	1.5
	4,540.1	−817.9	3,722.2
Securities investment account	81.3	1.3	82.6
	4,621.4	−816.6	3,804.8

Receiver General year-end balances in foreign countries are recorded in the Canadian dollar equivalent of exchange rates at March 31 closing exchange rates.

(1) Less than $50,000.

(2) March deposits not recorded in bank account until April.

These holdings are recorded at amortized cost. Amortization is calculated to date of maturity on bonds purchased at a discount, and to call date if one is given (otherwise to date of maturity) on bonds purchased at a premium.

Also included in this account are Canada savings bonds at par for resale to subscribers under the government employees instalment purchase plan.

At March 31, 1976 the holdings in the account totalled $83 million and included $10 million in government of Canada bonds and $73 million in respect of the employees instalment purchase plan. At March 31, 1975 holdings totalled $81 million of which $14 million was in C.N.R. bonds and government of Canada bonds and $67 million in respect of the employees instalment purchase plan.

Departmental working capital advances

These advances are made for certain departmental activities and totalled $860 million compared with $772 million at March 31, 1975.

Airport capital loans totalled $489 million at March 31, 1976 compared with $373 million at March 31, 1975.

TABLE 3

(in millions of dollars)

DEPARTMENTAL WORKING CAPITAL ADVANCES	Balance at March 31 1975	Net transactions 1975-76	Balance at March 31 1976
Bullion and coinage	161.7	−10.0	151.7
Canadian government supply services	16.1	−4.9	11.2
Defence production revolving fund	51.4	−25.4	26.0
Miscellaneous departmental imprest and standing advances	15.0	1.8	16.8
Miscellaneous departmental accountable advances	7.8	4.7	12.5
Stockpiling of uranium concentrates	101.2		101.2
Airport capital loans	372.6	115.9	488.5
Transport stores account	11.4	1.6	13.0
Other	35.3	3.7	39.0
	772.5	87.4	859.9

Bullion and coinage advances and repayments arise from purchases and sales of bronze, gold, nickel and silver. Debits include the cost of all coin and bullion purchased from the Royal Canadian Mint. Credits represent the face value of all coin issued to, and gold bullion transferred to, the Bank of Canada and sales of silver bullion. The balances at March 31, 1976, totalled $152 million of which $23 million was in respect of olympic silver bullion, $21 million in respect of olympic gold bullion, $44 million in respect of olympic blank coins, $5 million for gold, $3 million for silver and $4 million for nickel and bronze and $52 million for olympic finished coins.

The Defence production revolving fund records the cost of materials procured for use in the manufacture of defence equipment until such time as they are billed to the Department of National Defence or sold to defence contractors for use in the manufacture of defence equipment, as well as working capital loans and advances for their production. During 1975-76 gross credits of $70 million exceeded gross debits of $45 million bringing the balance in the account to $26 million at March 31, 1976. During 1974-75 gross debits of $36 million exceeded gross credits of $19 million resulting in a balance of $51 million at March 31, 1975.

The transactions in the Canadian Government Supply Services arise from (a) the acquiring and managing of stores and the manufacturing, producing or dealing in stores or, materials (b) the purchase and supply of repair services for office furniture and equipment and for freight services, (c) the procurement of insurance coverage at bulk rates on the movement of household effects, and (d) the financing of travel accounts rendered by carriers. During 1975-76 charges to the account, representing the costs involved in the above, were $266 million and credits, representing reimbursement by government departments and agencies, were $271 million resulting in a balance of $11 million at March 31, 1976. During 1974-75 charges were $132 million and credits were $147 million, resulting in a balance of $16 million at March 31, 1975.

Miscellaneous Departmental Imprest and Standing Advances consist of standing travel advances, advances for petty cash expenditures and imprest bank accounts, and such other accountable advances as may be approved by Treasury Board. The balance at March 31, 1976 was $17 million, $2 million more than at March 31, 1975.

Miscellaneous Departmental Accountable Advances include all other accountable advances. The balance at March 31, 1976 was $13 million compared with $8 million at March 31, 1975.

Advances to finance the Stockpiling of Uranium Concentrates show the cost of uranium concentrates acquired in accordance with contracts entered into with the approval of the Governor in Council by the Eldorado Nuclear Limited on behalf of Her Majesty in Right of Canada with certain mining companies. The balance at March 31, 1976 was $101 million, unchanged from March 31, 1975.

The Department of Transport Stores Account was established for the purpose of acquiring and managing stores. During 1975-76 the account was charged with $10 million mainly for the cost of goods purchased and credited with $8 million covering the issue of goods charged to budgetary expenditures as well as write-offs and transfers, resulting in a balance of $13 million at March 31, 1976, compared with a balance of $11 million at March 31, 1975.

Foreign exchange reserve accounts

Included in this category are those accounts which record those transactions which affect Canada's holdings of international reserves. These accounts are Advances to the Exchange Fund Account and Canada's Subscription to the International Monetary Fund.

Advances to the Exchange Fund Account

These advances to the Exchange Fund are made for the purchase of gold, securities and foreign exchange. Also included are Special Drawing Rights (SDR's) issued by the International Monetary Fund.

During 1975-76 advances totalled $6,291 million and repayment of advances totalled $6,330 million, a net decrease in advances of $39 million.

These transactions brought the balance in the account at March 31, 1976 to $4,724 million of which $4,354 million was advances and $370 million was Special Drawing Rights.

At March 31, 1975 the balance in the account was $4,793 million of which $4,423 million were advances and $370 million were Special Drawing Rights.

Canada's Subscription to the Capital of the International Monetary Fund

This subscription is Canada's quota in the International Monetary Fund. In this organization, members' quotas are set in SDR units of account and are normally paid in gold (25%) and the remainder (75%) in the member's currency. If the fund does not require a currency, this portion of a member's quota may be paid in the form of non-interest-bearing notes payable on demand. These notes are recorded in the government's liabilities.

During 1975-76 an increase of $89 million brought the balance to $1,342 million at March 31, 1976, of which $989 million was represented by non-interest-bearing notes. At March 31, 1975 the balance in the subscription account was $1,253 million of which $916 million respresented notes.

Social Security Accounts

Canada Pension Plan Investment Fund

The Canada Pension Plan investment fund records securities purchased under the Canada Pension Plan and the sale of these securities. The amount by which the operating balance of the Canada Pension Plan Fund in any month exceeds the estimated amount required to meet all payments in the following three-month period is available for the purchase of securities of participating provinces. Securities of Canada shall be purchased with the excess remaining after purchasing securities of each province as required. The holdings in the account at March 31, 1976 were $9,423 million compared with $7,982 million at March 31, 1975.

TABLE 4

(in millions of dollars)

CANADA PENSION PLAN INVESTMENT FUND	Balance at March 31 1975	Net transactions 1975-76	Balance at March 31 1976
Securities of—			
Newfoundland	154.4	29.4	183.8
Prince Edward Island	30.8	6.1	36.9
Nova Scotia	311.7	57.3	369.0
New Brunswick	235.6	43.2	278.8
Quebec	43.4	8.1	51.5
Ontario	4,405.5	784.1	5,189.6
Manitoba	467.9	83.3	551.2
Saskatchewan	364.1	62.6	426.7
Alberta	757.6	143.3	900.9
British Columbia	1,159.4	213.9	1,373.3
Government of Canada	51.5	10.2	61.7
	7,981.9	1,441.5	9,423.4

Unemployment Insurance Account

Section 137 of the Unemployment Insurance Act, 1971 authorizes the Minister of Finance to make advances to the unemployment insurance account for the purpose of meeting payments required to be made in the operation of the act.

Advances at March 31, 1976 total $2,158 million, compared with $1,657 million at March 31, 1975.

The Unemployment Insurance Account balance, which was in a debit position of $167 million as at March 31, 1976 compared with a debit position of $100 million as at March 31, 1975, is also recorded in this category.

Advances, Loans and Investments—Domestic

Balances in this category totalled $21,227 million at March 31, 1976, an increase of $3,111 million over the March 31, 1975 total.

TABLE 5

(in millions of dollars)

ADVANCES, LOANS AND INVESTMENTS—DOMESTIC	Balance at March 31 1975	Net transactions 1975-76	Balance at March 31 1976
Loans to, and investments in, Crown corporations—			
Central Mortgage and Housing Corporation	7,278.7	1,057.5	8,336.2
Canadian National Railways	2,669.6	213.1	2,882.7
Air Canada	398.8	−2.8	396.0
Farm Credit Corporation	1,663.4	297.3	1,960.7
The St. Lawrence Seaway Authority	786.6	30.6	817.2
Atomic Energy of Canada Limited	842.5	269.4	1,111.9
Export Development Corporation	830.9	357.3	1,188.2
National Harbours Board	302.5	27.0	329.5
National Capital Commission—Excluding Greenbelt	31.1	10.0	41.1
Canadian Broadcasting Corporation	9.8	0.7	10.5
Other	403.6	675.0	1,078.6
	15,217.5	*2,935.1*	*18,152.6*
Recovery likely to require parliamentary appropriations—			
Canadian Broadcasting Corporation	197.9		197.9
National Capital Commission Greenbelt	39.6	−1.3	38.3
	237.5	*−1.3*	*236.2*
	15,455.0	2,933.8	18,388.8
Loans to provincial and territorial governments	1,169.5	142.1	1,311.6
Veterans' Land Act fund	526.5	−18.8	507.7
Municipal Development and Loan Board advances	223.6	−10.6	213.0
Canada Development Corporation	312.0		312.0
Miscellaneous	429.1	64.4	493.5
	18,115.7	3,110.9	21,226.6

Further details are given on page 10.19 of this section (Advances, Loans and Investments—Domestic).

Central Mortgage and Housing Corporation

The balance at March 31, 1976 was $8,336 million, $1,057 million higher than at March 31, 1975.

Loans and advances of $1,318 million were partly offset by repayments of $261 million.

Advances included $592 million for direct lending, limited dividend and public housing, $6 million for university housing projects, $128 million for federal-provincial projects, $2 million for urban renewal, $124 million for sewage treatment projects, $439 million for assisted home ownership, and $26 million for housing project.

Repayments included $215 million for direct lending limited dividend and public housing, $16 million for sewage treatment projects, $10 million for federal-provincial projects, $2 million for housing projects, $2 million for university housing projects, $2 million for urban renewal, and $15 million for assisted home ownership.

TABLE 6

(in millions of dollars)

ADVANCES TO CENTRAL MORTGAGE AND HOUSING CORPORATION	Balance at March 31 1975	Net transactions 1975-76	Balance at March 31 1976
Direct lending, limited dividend and public housing	5,484.4	377.5	5,861.9
Federal-Provincial projects—housing	358.5	118.3	476.8
Loan and mortgage purchase fund	3.3	0.7	4.0
Municipal sewage treatment	451.5	108.8	560.3
University housing	410.5	4.3	414.8
Housing projects	46.7	24.1	70.8
Assisted home ownership	461.6	423.5	885.1
Urban renewal	37.2	0.3	37.5
Capital stock	25.0		25.0
	7,278.7	1,057.5	8,336.2

Canadian National Railways and Air Canada

Outstanding advances and loans of $3,279 million to the Canadian National Railways and Air Canada are $210 million more than at March 31, 1975, which represents additional funds made available by the government to the C.N.R. and Air Canada during 1975-76.

TABLE 7

(in millions of dollars)

ADVANCES TO THE CANADIAN NATIONAL RAILWAYS AND AIR CANADA	Balance at March 31 1975	Net transactions 1975-76	Balance March 31 1976
Canadian National Railways—			
Capital Revision Act, 1952—Preferred stock	1,374.2	65.9	1,440.1
Refunding Act, 1955	1,019.5	6.0	1,025.5
Financing and Guarantee Acts	197.4		197.4
Loans for capital purposes		133.7	133.7
Loans for maintenance, repair and acquisition of passenger equipment	0.7	−0.2	0.5
Temporary loans—acquisition of bonds	60.8	7.7	68.5
Canadian government railways	17.0		17.0
	2,669.6	*213.1*	*2,882.7*
Air Canada—			
Financing and Guarantee Acts	393.8	−2.8	391.0
Loans Hangar Winnipeg	5.0		5.0
	3,068.4	210.3	3,278.7

Farm Credit Corporation

The government provides loans to the Corporation which makes loans on farm property. The balance of $1,961 million shown in the account consisted of the Crown's investment of $75 million in the capital of the Corporation and $1,886 million in loans. At March 31, 1975 the balance of $1,663 million consisted of $64 million in capital and $1,599 million in loans.

The St. Lawrence Seaway Authority

Outstanding obligations in this account of $817 million consisted of $552 million in interest-bearing loans, $73 million in interest-free loans and $192 million in deferred interest. At March 31, 1975 outstanding obligations were $787 million of which $552 million was interest-bearing loans, $73 million was interest-free loans and $162 million was deferred interest.

Atomic Energy of Canada Limited

During the year the loans increased by $270 million to bring the balance of $842 million at March 31, 1975 to $1,112 million at March 31, 1976.

The capital stock included in the balance at March 31, 1975 remained unchanged during 1975-76 at $15 million.

Export Development Corporation

During the year the loans increased by $332 million from $776 million to $1,108 million while the working capital and capital stock increased to $80 million. This resulted in an overall increase in the balance of the account from $831 million at March 31, 1975 to $1,188 million at March 31, 1976.

Section 29A of the Export Development Act authorizes the making of loans on security of a guaranteed instrument to the Corporation by the Minister of Finance.

National Harbours Board

Expenditures for capital purposes at harbour sites under the jurisdiction of the National Harbours Board fall into two general categories: (a) non-active loans charged to the net debt of Canada, and (b) investments included in the active assets of the Government of Canada.

At March 31, 1976 active assets of $329 million were $27 million higher than at March 31, 1975.

National Capital Commission

During the year the outstanding loans to the Commission to acquire property increased by $8 million to bring the balance of $71 million at March 31, 1975 to $79 million at March 31, 1976. Included in the March 31, 1975 balance were loans of $39.6 million in respect of the "Greenbelt" section of the National Capital Area. These latter loans decreased by $1.3 million during 1975-76 so that the amount included in the March 31, 1976 balance is $38.3 million. These loans in respect of the "Greenbelt" section are likely to required parliamentary appropriations in subsequent fiscal years.

There was also an increase of $10 million in other loans during the year bringing the balance at March 31, 1976 to $41 million.

Canadian Broadcasting Corporation

During the year loans to the Corporation for the purposes of capital expenditures remained unchanged to $198 million. Recovery of these loans is likely to require parliamentary appropriations in subsequent fiscal years.

Other Crown Corporations

All other loans to and investments in Crown corporations totalled $1,078 million compared with $403 million at March 31, 1975. The larger items with, March 31, 1975 amounts in brackets, were Teleglobe Canada $30 million ($32 million),

Northern Canada Power Commission $153 million ($116 million), Eldorado Nuclear Limited $64 million ($61 million), and Northern Transportation Company Limited $66 million ($54 million).

Loans to provincial and territorial governments

Outstanding balances in these accounts amounted to $1,312 million at March 31, 1976 compared with $1,170 million at March 31, 1975. The increase of $142 million was due mainly to the Winter Capital Projects Fund Program 1972-73 for which advances were $114 million.

The loans and advances to Newfoundland, New Brunswick and Nova Scotia are mainly in respect to the Atlantic Provinces Power Development Act.

The outstanding balance to Quebec includes $2 million covering Quebec's share of the guarantee in respect of loans to EXPO.

Also included in these loans are net overpayments of $42 million made to various provinces arising out of payments under the Provincial Tax Agreement.

Veterans' Land Act Fund

This account records advances made under the Veterans' Land Act. Advances during 1975-76 totalled $34 million and repayments were $52 million resulting in outstanding advances of $541 million at March 31, 1976. Partially offsetting these advances is a reserve of $32.9 million for conditional benefits under the Act, bringing the net balance to $508 million at March 31, 1976 compared with $527 million at March 31, 1975. As and when conditional benefits are earned the amounts are charged to the reserve and credited to the advances. During the year $3 million was charged to the reserve account and additional reserves of $4 million were credited thereto bringing the balance in the reserve account to $32.9 million at March 31, 1976 compared with $32.2 million at March 31, 1975.

Municipal Development and Loan Board Advances

Under the Municipal Development and Loan Act, advances were made to the Municipal Development and Loan Board to provide financial assistance by way of loans to municipalities to augment or accelerate municipal capital works programs.

During the year, advances to the Board decreased by $11 million from $224 million at March 31, 1975 to $213 million at March 31, 1976.

Canada Development Corporation

The balance in this account remained the same during 1975-76 as 1974-75 at $312 million.

Miscellaneous loans and advances

The balances in these accounts totalled $493 million compared with $429 million at the end of the previous fiscal year. Major accounts under this heading with March 31, 1975 balances in brackets included Defence Plant Modernization $19 million ($26 million), Housing Projects for Canadian Forces $19 million ($20 million), Investment in Shares of Panarctic Oils Ltd., $69 million ($58 million), Loans to Manufacturers of Automotive Products $26 million ($33 million), Telesat Canada Limited $39 million ($47 million), loans for the construction of an oil refinery terminal wharf at Come-by-Chance, Newfoundland, $19 million ($20 million) and for exposition buildings $26 million ($24 million).

Advances, Loans and Investments—External

Balances in this category totalled $3,044 million compared with $2,658 million at March 31, 1975.

TABLE 8

(in millions of dollars)

ADVANCES, LOANS AND INVESTMENTS—EXTERNAL	Balance at March 31 1975	Net transactions 1975-76	Balance at March 31 1976
Loans to National Governments—			
United Kingdom	931.9	−22.6	909.3
France	25.3	−8.4	16.9
The Netherlands	9.2	−4.6	4.6
Belgium	4.6	−2.3	2.3
Special loan assistance to developing countries	984.7	264.6	1,249.3
Special loan assistance to international development institutions	112.0	81.5	193.5
Other			
	2,067.7	*308.2*	*2,375.9*
Canada's subscriptions to capital of—			
Asian Development Bank	20.5	4.3	24.8
Caribbean Development Bank	6.0		6.0
International American Development Bank	47.4		47.4
International Bank for Reconstruction and Development	101.1		101.1
International Development Association	405.8	73.4	479.2
International Finance Corporation	3.5		3.5
	584.3	*77.7*	*662.0*
Working capital advances, loans and investments in international organizations	5.9	−0.3	5.6
	2,657.9	385.6	3,043.5

Loans to National Governments

Loans to national governments in the amount of $2,376 million are $308 million higher than the balance of $2,068 million at March 31, 1975.

The United Kingdom repaid $23 million of the $932 million loan made under the $1,250 million credit authorized by the United Kingdom Financial Agreement Act, 1946, reducing the principal to $909 million at March 31, 1976.

Advances under Part II of the Export Credits Insurance Act to Belgium, France and The Netherlands to assist them in the purchasing of goods in Canada were reduced by repayments of $2 million by Belgium, $8 million by France and $5 million by The Netherlands, bringing the balance at March 31, 1976 to $24 million.

The special loan assistance—Developing countries and to international development institutions account records loans which are subject to terms and conditions as the Governor in Council may approve, for the purpose of undertaking agreed-upon economic, educational and technical projects. The balance in the account at March 31, 1976 was $1,443 million, an increase of $346 million during the year.

Canada's subscriptions to Capital of International Organizations

Canada's subscriptions to the capital of international organizations at $662 million were $78 million higher than at March 31, 1975, due mainly to additional subscriptions of $73 million to the International Development Association. Canada's equity in the International Monetary Fund is not included in this grouping, it is included in the category "Foreign exchange reserve accounts".

Working Capital Advances, Loans and Investments in International Organizations

These totalled $6 million approximately the same as at March 31, 1975.

Securities held in trust

Recorded herein are the security holdings in connection with various deposit and trust accounts and annuity, insurance and pension accounts. Bonds and certified cheques held in connection with contractors securities are also recorded under this heading. The balance at March 31, 1976 is $75 million compared with $133 million at March 31, 1975.

Deferred charges

These consist of the unamortized balances of actuarial deficiencies in the superannuation accounts and the outstanding loan floatation costs.

The balances in these accounts in the amount of $2,086 million are $280 million more than at March 31, 1975.

TABLE 9

(in millions of dollars)

DEFERRED CHARGES	Balance at March 31 1975	Net transactions 1975-76	Balance at March 31 1976
Unamortized portions of actuarial deficiences—			
Superannuation accounts—			
Public service	716.1	130.5	846.6
Canadian forces	845.4	69.9	915.3
Royal Canadian Mounted Police	46.2	21.8	68.0
	1,607.7	*222.2*	*1,829.9*
Unamortized loan flotation costs	199.0	57.5	256.5
	1,806.7	279.7	2,086.4

Unamortized portions of actuarial deficiencies

These accounts record the unamortized portions of the actuarial deficiencies in the superannuation accounts in respect of the Canadian forces, the Public service and the Royal Canadian Mounted Police. Actuarial valuations are made quinquennially, the next of which will be made effective December 31, 1975 for the Canadian Forces superannuation account, December 31, 1977 for the public service superannuation account and December 31, 1974 for the Royal Canadian Mounted Police superannuation account. Any actuarial deficiency existing at these dates will be credited to the superannuation account and charged to unamortized portions of actuarial deficiencies and amortized to budgetary expenditure in five equal annual instalments commencing in the fiscal year in which the report is laid before Parliament. Also, the cost for benefits payable under the superannuation acts as a result of the authorization of salary increases are credited to the superannuation accounts and charged to the unamortized portions of actuarial deficiencies and amortized to budgetary expenditure over a period of five years commencing in the year in which the increase is authorized.

Amendments to the superannuation regulations provided for the calculation of interest as a revised rate (related to the Canada Pension Plan interest rate) commencing with the quarter ended September 30, 1969. The Act provides that the amount by which the interest calculated at the revised rate exceeds the amount of interest calculated at the rate used in the latest actuarial report may be used to reduce the amortization of actuarial deficiencies.

The unamortized portion of the actuarial deficiency in the Canadian Forces superannuation account was $915 million compared with $845 million at March 31, 1975. During the year $457 million was charged thereto as salary increases and $387 million was amortized as a charge to budgetary expenditure, of which $243 million was charged to interest on public debt.

The unamortized portion of the actuarial deficiency in the Public Service superannuation account was $846 million compared with $716 million at March 31, 1975. During the year, $463 million was charged thereto as salary increases and $333 million was amortized as a charge to budgetary expenditure, of which $264 million was charged to interest on public debt.

The unamortized portion of the actuarial deficiency in the Royal Canadian Mounted Police superannuation account was $68 million compared with $46 million at March 31, 1975. During the year $45 million was charged thereto as salary increases and $23 million was amortized as a charge to budgetary expenditure, of which $17 million was charged to interest on public debt.

Unamortized loan flotation costs

This account records the residual balances of discounts, commissions, redemption bonuses and conversion premiums on loan flotations that have not been charged to budgetary expenditures. The balance of $256 million showed an increase of $57 million from the previous fiscal year-end balance.

Charges to the account amounted to $169 million, of which $109 million was in respect of treasury bills discounts which will be charged to interest on public debt in 1976-77. Credits to the account were $112 million, of which $40 million was a charge to the budgetary item "Annual amortization of unamortized loan flotation cost" included in the interest on Public Debt, and $72 million (representing discount applicable to 1975-76 on treasury bills sold in 1974-75) was a charge to the budgetary item "interest on public debt".

Treasury bills discounts applicable to the current fiscal year are charged to interest on public debt at time of sale. That portion of the discounts applicable to the subsequent fiscal year is charged to this account and transferred to interest on public debt in the following year.

Details are shown in Section 6 of this volume.

Fixed assets

Assets of the government such as land, buildings, works, and equipment, etc., that are charged to budgetary expenditure at the time of acquisition or construction are included in this category and are shown on the statement of assets and liabilities at a nominal value of $1.

Inactive Loans

Loans and investments which are not currently revenue-producing or realizable are recorded herein. Included are the loan of $49 million to China under the Export Credits Insurance Act, Greece totalling $7 million. The Romanian loan is now forgiven.

Allowance for losses on realization of assets

There has been no change in this reserve since the fiscal year 1956-57. The balance is $546 million.

Net debt

The net debt of Canada, or the excess of liabilities over net recorded assets, was $23,297 million as at March 31, 1976 compared with $19,275 million as at March 31, 1975. The increase of $4,022 million reflects the 1975-76 budgetary deficit.

Liability Accounts

The liabilities of the Government totalled $71,751 million at March 31, 1976, $9,051 million over the total at March 31, 1975. The main changes were increases of $4,610 million in the unmatured debt and $3,241 in annuity insurance and pension accounts.

Current Liabilities

These liabilities, which consist of obligations of the government payable currently or on demand, in the amount of $5,706 million, were $796 million more than at March 31, 1975.

TABLE 10

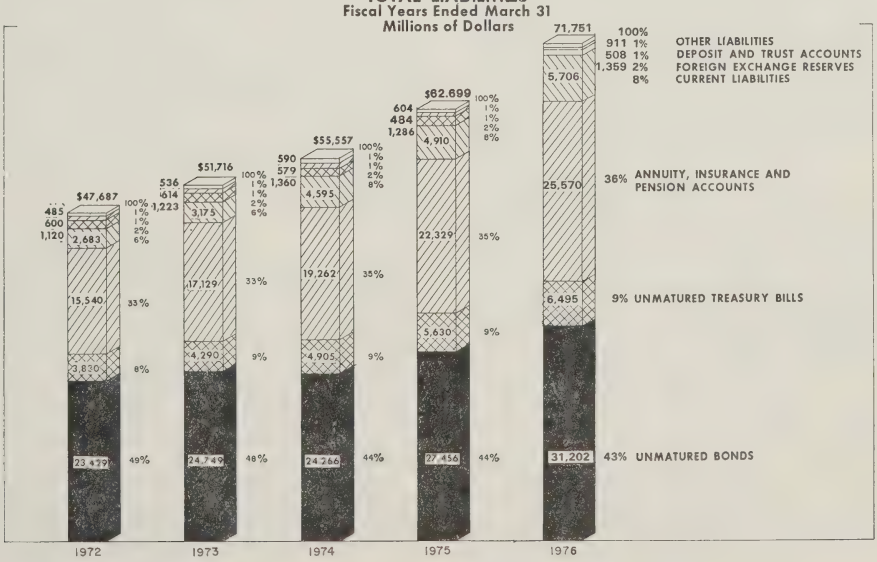
(in millions of dollars)

CURRENT LIABILITIES	Balance at March 31 1975	Net transactions 1975-76	Balance at March 31 1976
Outstanding cheques	1,237.4	358.0	1,595.4
Accounts payable	1,049.2	−65.1	984.1
Non-interest-bearing notes payable to international organizations[1]	198.5	−23.0	175.5
Interest accrued	759.0	130.0	889.0
Interest due and outstanding	1,407.3	330.3	1,737.6
Matured debt outstanding	29.8	1.7	31.5
Other	229.1	63.9	293.0
	4,910.3	795.8	5,706.1

[1] Excluding notes payable to the International Monetary Fund which are included in the category "Foreign exchange reserves".

Outstanding cheques increased by $358 million to $1,595 million at March 31, 1976 and accounts payable decreased by $65 million to $984 million.

Chart 10-B



Non-interest-bearing notes consist of $147 million payable to the International Development Association, $8 million payable to the Asian Development Bank, and $20 million payable to the Inter-American Development Bank. At March 31, 1975 $164 million was payable to the International Development Association, $8 million to the Asian Development Bank and $2 million to the Caribbean Development Bank, and $20 million payable to the Inter-American Development Bank.

Interest accrued was $889 million compared with $759 million at March 31, 1975, interest due and outstanding was $1,738 million compared with $1,407 million and matured debt outstanding was $32 million compared with $30 million.

Other liabilities totalled $293 million, $64 million more than at March 31, 1975 and included outstanding post office money orders, $46 million compared with $49 million, accrued salaries and wages, $100 million compared with $68 million, miscellaneous paylist deductions, $14 million compared with $5 million, outstanding unemployment insurance warrants, $108 million compared with $96 million, $24 million in the olympic account compared with $10 million, and $1 million in miscellaneous items compared with $1 million at March 31, 1975.

Foreign Exchange Reserve Accounts

Included herein are $989 million in non-interest-bearing notes issued to the IMF to cover that portion of the government's subscription to the IMF not required in cash, and $370 million to cover Canada's liability for Special Drawing Rights issued by the IMF. These items have contra accounts in the assets category "Foreign Exchange Reserves".

Deposit and Trust Accounts

Sundry funds deposited with, or held in trust by, the Receiver General for Canada for various purposes are recorded in these accounts. These account balances totalled $507 million at March 31, 1976 an increase of $23 million since March 31, 1975.

TABLE 11

(in millions of dollars)

DEPOSIT AND TRUST ACCOUNTS	Balance at March 31 1975	Net transactions 1975-76	Balance at March 31 1976
Deposit accounts—			
Provincial tax collection agreements account		51.2	51.2
Guarantee deposits	135.5	−58.3	77.2
Crown corporation deposits	45.5	−24.0	21.5
Contractors' holdbacks	39.1	3.1	42.2
Canadian Dairy Commission	31.7	19.1	50.8
National Harbours Board	9.7	−3.9	5.8
Instalment purchase of bonds—			
Public service	35.5	−2.6	32.9
	297.0	*−15.4*	*281.6*
Trust accounts—			
Indian band funds	67.8	26.8	94.6
Canadian Pension Commission	16.9	1.4	18.3
Prairie farm emergency fund	9.0		9.0
Veterans care trust fund	11.3	0.4	11.7
	105.0	*28.6*	*133.6*
Other	82.4	9.9	92.3
	484.4	23.1	507.5

Provincial tax collection agreements account

The federal government has entered into tax-collection agreements under which it collects the provincial personal income taxes of all provinces except Quebec and the provincial corporation income taxes of all provinces except Quebec and Ontario. The federal government offered to collect the provincial income taxes without charge provided that provincial personal income tax was expressed as a percentage of federal personal income tax otherwise payable and provincial corporation income tax applied to taxable income calculated in the same ways as for federal income tax purposes. To allow for imposition of the provincial income taxes, the Income Tax Act was amended to abate the federal income tax otherwise payable by individuals in all provinces. The abatement in 1967, 1968, 1969, 1970, 1971, 1972, 1973, 1974 and 1975 was 28% for taxpayers in all provinces except Quebec and 50% for taxpayers in the Province of Quebec. The higher abatement for Quebec takes account of the fact that the payment of youth allowances and the full cost of certain programs, which are supported jointly by federal and provincial governments in the other provinces, have been assumed by Quebec. The federal corporation income tax rates were abated by 10 percentage points for taxable income earned in all provinces in 1967, 1968, 1969, 1970, 1971, 1972, 1973, 1974 and 1975. The federal government has entered into tax-collection agreements under which it collects the provincial personal income taxes of all provinces except Quebec and the provincial corporation income taxes of all provinces except Ontario and Quebec. Under these agreements, payments are made monthly to each province based on an estimate of that province's tax revenue. The actual amounts due based on assessed returns are established as at December 31 following the end of the fiscal year and adjustments are made with the provinces.

During 1975-76 collections totalled $4,105 million and payments to provinces totalled $4,054 million resulting in a credit balance of $51 million at March 31, 1976. In 1974-75 collections were $3,420 million, payments were $3,616 million resulting in a debit balance of $16 million at March 31, 1975. This debit balance represents overpayments to provinces and was reclassified as such in Loans to provinces. In 1975-76, an amount of $14 million was collected from the provinces.

TABLE 12

PROVINCIAL INCOME TAXES COLLECTED BY FEDERAL GOVERNMENT

(in millions of dollars)

Fiscal year ended March 31	Personal income tax	Corporation income tax	Total
1972	1,884	269	2,153
1973	2,091	368	2,459
1974	2,374	378	2,752
1975	2,869	551	3,420
1976	3,242	863	4,105

Guarantee deposits

These consist of cash and securities deposited mainly with the Department of Indian Affairs and Northern Development as guarantees for oil, mineral and timber rights and licences, with the Department of Energy, Mines and Resources for

oil, gas and mineral rights and with the Department of National Revenue as a guarantee of payment of customs duties and excise taxes on imported goods and of sales and excise taxes payable by licences. Cash deposits are placed in the Consolidated Revenue Fund and no interest is payable thereon. Bonds are held in the custody of the Receiver General for Canada and are recorded as a contra account in the asset category "securities held in trust".

At March 31, 1976 there was a balance of $77 million in these accounts of which $36 million was in respect of the Department of Indian Affairs and Northern Development, $31 million in respect of the Department of Energy, Mines and Resources and $4 million in respect of the Department of National Revenue. At March 31, 1975 there was a balance of $136 million of which $77 million was in respect of the Department of Indian Affairs and Northern Development, $48 million in respect of the Department of Energy, Mines and Resources and $4 million in respect of the Department of National Revenue.

Crown corporations deposits

In accordance with Section 71 of the Financial Administration Act, Crown corporations may deposit in the consolidated revenue fund, with the approval of the appropriate Minister and the Minister of Finance, that portion of their cash which was temporarily in excess of their current requirements. Where such deposits are for an unspecified term the rate of interest payable is determined on the basis of weekly treasury bill yields. Where the deposits are for a specified term, the rate of interest is based on the monthly average of market yields of Government of Canada bond issues.

Total deposits at March 31, 1976 of $22 million compared with $44 million at March 31, 1975 and included $20 million compared with $44 million at March 31, 1975 for the Export Development Corporation.

Contractor's holdbacks

These represent amounts charged to budgetary expenditure but withheld to ensure the due performance of the contract, to be paid out in accordance with the contract regulations of the Treasury Board. The balances at March 31, 1976 totalled $42 million compared with $39 million at March 31, 1975.

Canadian Dairy Commission

This account was established under authority of the Canadian Dairy Commission Act. Credited to the account are all moneys received by the commission from its operations all licence fees, levies and charges paid to the commission, all loans made to the commission by the Minister of Finance and all amounts paid to the commission by the agricultural stabilization board for the purpose of stabilizing the price of any dairy product. Disbursements from the account are all purchases, benefit payments, costs of investigations, costs of promotion, etc. and all repayments of those loans made to the commission.

During 1975-76 the balance in the account increased by $19 million from $32 million at March 31, 1975 to $51 million at March 31, 1976.

Details regarding transactions of the Canadian Dairy Commission are given in Volume III.

National Harbours Board—Special accounts

These accounts are maintained in accordance with section 23 of the National Harbours Board Act. Revenue and current capital and operating expenditures are recorded in Account No. 1; cash and securities received from contractors as guarantees for satisfactory completion of construction projects are recorded in Account No. 2; and transactions for various reserve funds for the acquisition of capital assets, fire and general insurance, general workmen's compensation and other miscellaneous funds are recorded in Accounts No. 3 and 4.

The balances in these accounts totalled $6 million compared with $10 million at March 31, 1975.

Instalment purchase of bonds—Public service

This account records deductions for the purchase of Canada Savings Bonds from pay and allowances of employees of the Government of Canada, certain government agencies, personnel of the defence services and the Royal Canadian Mounted Police. The balance was $33 million at March 31, 1976 compared with $36 million at March 31, 1975.

Indian band funds

These accounts record moneys belonging to Indian bands throughout Canada. Interest, at various rates, is credited thereto and charged to the budgetary expenditure item "interest on public debt."

The balance at March 31, 1976 was $95 million, $27 million more than at March 31, 1975.

Canadian Pension Commission—Administration trust fund

Moneys held in the fund include pensions placed under the administration of the Canadian Pension Commission; donations, legacies, gifts, bequests, etc. received by the Commission for the use of pensioners or dependants in distressed circumstances; and the Detention Allowance Fund—Canadian Seamen. The balance at March 31, 1976 was $18 million, $1.4 million more than at March 31, 1975.

Prairie farm emergency fund

The Prairie Farm Assistance Act provides for a levy of 1% to be deducted by all licenced purchasers of grain, the amount so deducted to be credited to the prairie farm emergency fund. The levy is not collected in respect of grain grown by farmers who participate in approved crop insurance programs. Awards are made under the provisions of the Act to farmers in the spring wheat area to meet crop failure conditions provided for in the act and are paid from this fund.

During the year the balance in the fund remained unchanged, to $9 million at March 31, 1976.

Veterans care trust fund

This account records the assignment, by veterans receiving domiciliary care, of pay and other resources as directed by the Minister of Veterans Affairs under the regulations relating to P.C. 1962-1401 of October 4, 1962. The balance was $11.7 million, $0.4 million more than at March 31, 1975.

Annuity, insurance and pension accounts

This category records the government's liability in respect of various annuity, insurance and pension accounts. These accounts fall into two classes; social security accounts, which are the Canada Pension Plan Account, the Old Age Security Fund and the Unemployment Insurance Account; and other accounts which include the superannuation accounts and sundry insurance accounts.

During 1975-76 there was a net increase of $3,241 million in these accounts bringing the total balances to $25,570 million at March 31, 1976. The main changes were increases of $1,670 million in the superannuation accounts, $1,507 million in the Canada Pension Plan Account.

TABLE 13

(in millions of dollars)

ANNUITY, INSURANCE AND PENSION ACCOUNTS	Balance at March 31 1975	Net transactions 1975-76	Balance at March 31 1976
Social security accounts—			
Unemployment Insurance Account[1]			
Old Age Security Fund	1.0	−1.0	
Canada Pension Plan Account	8,262.5	1,507.3	9,769.8
	8,263.5	*1,506.3*	*9,769.8*
Superannuation accounts—			
Public service	6,420.3	891.9	7,312.2
Canadian forces	5,772.1	684.7	6,456.8
Royal Canadian Mounted Police	393.9	93.8	487.7
	12,586.3	*1,670.4*	*14,256.7*
Government annuities	1,251.5	−10.0	1,241.5
Miscellaneous	227.6	74.6	302.2
	22,328.9	3,241.3	25,570.2

[1] This account had a debit balance of $100 million as at March 31, 1975, a debit balance of $167 million as at March 31, 1976 and is reported under the asset category "Social Security Accounts".

Unemployment Insurance Account

The Unemployment Insurance Act, 1971, authorized the establishment in the accounts of Canada of an account to be known as the Unemployment Insurance Account and that the balance of the amount standing to the credit of the Unemployment Insurance Fund under the former Act on June 27, 1971, together with interest accrued thereon to that day, be credited thereto.

The Act also provides that all amounts received under the Act as or on account of premiums, fines, penalities, interest and repayment of overpayments of benefits, and all amounts collected by the Commission for services rendered to other government departments or agencies or the public, shall be paid into the Consolidated Revenue Fund and shall be credited to the Unemployment Insurance Account; that any other amounts provided out of the Consolidated Revenue Fund for any purpose related to unemployment insurance that is authorized by an appropriation by Parliament and the administration of which falls to the Commission shall be credited to the Unemployment Insurance Account; that the Minister of Finance may authorize, in accordance with such terms and conditions and at such rates as he may prescribe, the payment of interest on the balance in the Unemployment Insurance Account, and such interest shall be credited to the account; and that there shall be charged to the account all amounts paid as or on account of benefits under this Act and the costs of administration of the Act.

During 1975-76 receipts totalled $3,442 million of which $852 million were government contributions and disbursements were $3,509 million with no repayment of advance to the government resulting in a debit balance of $167 million.

Old Age Security Fund

The Old Age Security Act, 1951, directed that this fund be established and that credits to the fund should consist of a 2% sales tax, a 2% (maximum tax $60), on individual incomes and a 2% tax on corporation incomes, and that pension payments of $40 per month be paid to all eligible persons over 70 years of age. Payments were effective from January 1952.

Amendments to the Act have increased these tax rates: on personal incomes to 4% effective January 1, 1964 (maximum tax $120 increased to $240 effective January 1, 1967); on corporation incomes to 3% effective January 1, 1959; and on sales to 3% effective April 10, 1959.

The Old Age Security Act was amended effective January 1, 1972 to provide for the repeal of these taxes and for the crediting to the fund of an amount estimated to be equal to what would have been credited to the fund had those taxes not been repealed.

Pension rates have also been increased by amendments to the Act over the years to the point where they were $120.06 per month in March 1975, and as a result of subsequent amendments are subject to quarterly adjustments in accordance with changes in the Consumer Price Index commencing October 1, 1973. The monthly amount of the basic pension in March 1976 was $132.90.

The guaranteed income supplement, first introduced in 1966-67, was payable at a rate of up to 40% of the basic pension depending upon the level of a pensioner's income in the previous year. Subsequent amendments have led to the situation where, in March 1975, the maximum supplement for a single pensioner was $84.21 subject to quarterly escalation in line with changes in the Consumer Price Index ($74.79 each for married pensioners). The maximum supplement in March 1976 rose to $93.22 ($82.78 each for married pensioners).

On June 26, 1975, the Old Age Security Fund was abolished. Payments of benefits under the Old Age Security Act are now made out of the Consolidated Revenue Fund. During 1975-76, the pension payments from April 1 to June 26 amounted to $911 million and receipts to $910 million. For comparative purposes the statutory payments from appropriations were $3,023 million for a total of $3,934 million. In 1975-76 Old Age Security payments from Old Age Security Fund were $3,444 million.

Canada Pension Plan Account

The balance of $9,770 million at March 31, 1976 was $1,507 million higher than the balance at March 31, 1975.

Credits to the account of $2,129 million included $1,489 million in contributions under the Act, $621 million in interest from investments and $19 million in interest on the operating balance in the account on deposit with the Receiver General. Charges to the account were $622 million of which $588 million was pension payments and $34 million was administrative costs.

The amount by which the operating balance of the Canada Pension Plan Account in any month exceeds the estimated amount required to meet all payments in the following three-month period is available for the purchase of securities of participating provinces. Securities of Canada shall be purchased with the excess remaining after purchasing securities of each province as required.

During the year, securities totalling $1,442 million were purchased bringing the balance at March 31, 1976 to $9,423 million of which $9,361 million was provincial bonds and $62 million was federal bonds. These are recorded in the asset account "Canada pension plan investment fund".

Public Service Superannuation Account

The balance of $7,312 million in this account at March 31, 1976 was $892 million higher than at March 31, 1975.

Receipts of $1,104 million included employee contributions of $199 million, the government's contribution of $156 million, interest of $264 million credited to the account by the government and $463 million to provide additional liabilities. Contributions by the government and Crown corporations are equal to the estimated current and prior service contributions of individuals in 1974-75; interest was credited to the account quarterly in accordance with the Public Service superannuation regulations; and the actuarial adjustment was to provide for additional liabilities arising out of salary increase in 1975-76. The actuarial adjustment was charged to the asset account "unamortized portions of actuarial deficiencies" and will be amortized to budgetary expenditure over a period of five years.

Disbursements totalled $212 million of which $188 million was payment of annuities and $20 million was withdrawal of contributions.

In 1974-75 receipts were $1,777 million and disbursements were $185 million.

Canadian Forces Superannuation Account

The balance in this account at March 31, 1976 was $6,457 million, $685 million higher than at March 31, 1975.

Receipts of $857 million included $56 million in contributions by personnel, $99 million in government contributions, $243 million in interest credited by the government and a salary increase adjustment of $457 million. Government contributions were made at the rate of one and four-fifths times the current and prior contributions by personnel; interest was computed in accordance with Canadian Forces Superannuation Regulations and was credited quarterly; and the actuarial adjustment was to provide for additional liabilities arising out of pay increases in 1975-76. The actuarial adjustment was charged to the asset account "unamortized portions of actuarial deficiencies" and will be amortized to budgetary expenditure over five years.

Disbursements of $172 million included $164 million for pensions and retirement allowances and $7 million for cash termination allowances and return of contributions.

In 1974-75 receipts were $822 million and disbursements were $155 million.

Royal Canadian Mounted Police Superannuation Account

The balance of $488 million in this account as at March 31, 1976 was $94 million more than the previous fiscal year-end balance of $394 million.

Receipts during the year of $99 million consisted of $13 million in contributions by personnel, $17 million in interest credited to the account, salary increase adjustment of $45 million and $23 million in contributions by the government. Government contributions were made at the rate of one and four-fifths times the current and prior service contributions by personnel; interest was credited ot the account quarterly computed in accordance with the Royal Canadian Mounted Police superannuation regulations and the actuarial adjustment was to provide for additional liabilities arising out of pay increases in 1975-76.

Disbursements of $5 million consisted of annuities, allowances, cash termination allowances and return of contributions.

In 1974-75 receipts were $82 million and disbursements were $4 million.

Government Annuities Account

Under the Government Annuities Act an opportunity was provided to the citizens of Canada to purchase an annuity. Moneys arising from the sale of these annuities are placed on deposit with the Receiver General for Canada and recorded in this account. Interest is credited to the account in accordance with the Act. The account also reflects any adjustments arising from actuarial valuations. The closing balance represents the actuarial value of outstanding annuities.

The balance at March 31, 1976 was $1,242 million compared with $1,252 million at March 31, 1975. Receipts during the year of $88 million included $4 million from premiums and $84 million in interest from the government. Disbursements of $98 million consisted mainly of vested annuity and commuted value payments, and refunds of premiums.

In 1974-75 receipts were $54 million and disbursements were $74 million.

Miscellaneous accounts

Balances in these accounts totalled $302 million, $75 million higher than at March 31, 1975. The larger accounts, with previous year's balances in brackets, were the Veterans Insurance Fund $33 million ($33 million), Civil Service Insurance Fund $20 million ($20 million), Regular Forces Death Benefit Account $26 million ($25 million), the Public Service Death Benefit Account $44 million ($36 million) and the Supplementary Retirement Benefit Account $130 million ($76 million).

Undisturbed balances of appropriations to special accounts

This category records the undisbursed balances of appropriations to special accounts from which disbursements may be made in the current and future years for authorized purposes. They fall into two classes. The first of these, comprising the majority of the accounts, consists of those cases where Parliament has appropriated moneys for specific purposes. The other class consists of accounts to which is credited moneys received from the sale of materials, supplies, equipment, land, works and buildings and which are available in the current and future years with the authority of Parliament, for purposes of the Department of National Defence. The balance of $94 million is $46 million less than at March 31, 1975.

TABLE 14

(in millions of dollars)

UNDISBURSED BALANCES OF APPROPRIATIONS TO SPECIAL ACCOUNTS	Balance at March 31 1975	Net transactions 1975–76	Balance at March 31 1976
Reserve for wheat inventory reduction payments			
Reserve for salary revisions			
International assistance account	73.1	−29.9	43.2
Surplus crown assets	1.0	6.2	7.2
Railway grade crossing fund	47.4	−18.6	28.8
National capital fund	12.0	−5.0	7.0
Other	5.8	1.6	7.4
	139.3	−45.7	93.6

International assistance account

This account was established under Department of External Affairs Vote 33d, Appropriation Act No. 2, 1965, for payments of economic, technical and educational assistance to developing countries and for special administrative expenses in connection therewith, including authority to engage advisers or experts for service in the said developing countries and to provide educational and technical training for persons from the said countries, in accordance with regulations prescribed by the Governor in Council.

Disbursements from the fund were $147 million and credits thereto were $117 million, resulting in a balance of $43 million in the account at March 31, 1976, a decrease of $30 million since March 31, 1975.

Surplus crown assets

The account was established by authority of the Department of National Defence Vote 48, Appropriation Act No. 1, 1965 and is credited with all revenue received from the sale of surplus materials, supplies and equipment, and from the sale of surplus buildings, works and land. The account is debited with expenditures, subject to the approval of Treasury Board, for any of the purposes of the Department of National Defence. The balance at March 31, 1976 was $7.2 million compared with $1 million at March 31, 1975.

During the year credits totalled $13 million, and disbursements were $7 million. In 1974-75 credits totalled $10 million and disbursements were $20 million.

Railway grade crossing fund

This fund was established under authority of Section 202 of the Railway Act, as amended, to aid actual construction work for the protection, safety and convenience of the public in respect of crossings.

The balance in the railway grade crossing fund at March 31, 1976 was $29 million. The amount credited to the fund by the government and charged to budgetary expenditures was $60 million and disbursements were $44 million.

In 1974–75 disbursements were $9 million and the credit by the government was $10 million.

National capital fund

The National Capital Act established a fund to finance the cost of capital projects, as approved by the Governor in Council, in the national capital area. The balance of the fund at March 31, 1976 of $7 million was decreased from that of the previous year by $5 million.

Deferred revenue

Recorded in these accounts are amounts due to the government in respect of which payment has been deferred. These are contra accounts to corresponding items under the following asset categories: "Advances, Loans and Investments—Domestic—Crown Corporations", "Advances, Loans and Investments—Domestic—Miscellaneous", "Advances, Loans and Investments—Domestic—Provincial Governments", "Advances, Loans and Investments—External—National Governments".

Also included in this category are premiums received on the issue of Government of Canada bonds, which are being credited to interest on the public debt on a monthly amortization basis.

Balances in these accounts at March 31, 1976 totalled $423 million, $106 million more than balances at March 31, 1975.

Deferred interest

There was a net increase of $104 million in deferred interest during 1975–76 bringing the balance at March 31, 1976 to $405 million.

TABLE 15

(in millions of dollars)

DEFERRED REVENUE	Balance at March 31 1975	Net transactions 1975–76	Balance at March 31 1976
Deferred interest—			
Atomic Energy of Canada Limited	0.4	63.4	63.8
Eldorado Nuclear Limited	4.2	2.5	6.7
Northern Canada Power Commission	29.0	7.1	36.1
The St. Lawrence Seaway Authority	161.7	30.5	192.2
United Kingdom Financial Agreement Act, 1946	101.1		101.1
Other	4.2	0.8	5.0
	300.6	*104.3*	*404.9*
Crown Assets Disposal Corporation—government equity	13.2	−2.7	10.5
Unamortized premium on loans	3.7	4.2	7.9
	317.5	105.8	423.3

Deferred interest in respect of the loan under the United Kingdom Financial Agreement Act, 1946, which is a contra account to a corresponding item in "Advances, Loans and Investments—External—National Governments", was $101 million at March 31, 1976 unchanged from the balance at March 31, 1975.

Deferred interest in respect of The St. Lawrence Seaway Authority, which is a contra account to a corresponding item in "Advances, Loans and Investments—Domestic—Crown Corporations" increased by $31 million to $192 million at March 31, 1976.

Deferred interest on loans to the Northern Canada Power Commission at $36 million was $7 million more than at March 31, 1975. Advances are made to the commission for various projects in the Yukon Territory and the Northwest Territories, and in respect of the Provinces of Nova Scotia, New Brunswick and Newfoundland pursuant to the Atlantic Provinces Power Development Act. Upon completion of a project, accrued interest is capitalized and added to the original amount of the advance to be repayable in thirty or forty (as the case may be) equal annual instalments. The interest so capitalized is recorded as deferred interest until such time as payments are received. This is a contra account to amounts included in "Advances, Loans and Investments—Domestic—Crown Corporations" and, "Advances, Loans and Investments—Domestic—Provincial Governments".

Crown Assets Disposal Corporation—Government equity

This is a contra account to a corresponding asset account which records the government equity in the agency account of Crown Assets Disposal Corporation under "Advances, Loans and Investments—Domestic—Miscellaneous".

The balance in the account at March 31, 1976 at $11 million, was $2 million less than at March 31, 1975.

Unamortized premium on loans

This account records premiums received on the sale of $50 million Government of Canada bonds issued on February 1, 1967 and maturing on September 1, 1992 which were sold at $100.75.

The premiums are being credited to the budgetary expenditure account "interest on public debt" on a monthly amortization basis. The account has increased to $8 million as at March 31, 1976. This net increase is partly due to premiums on new issues.

Other Liabilities

Included herein are accounts where some uncertainty as to disposition exists and other accounts where the final accounting treatment is dependent on the fulfilment of certain conditions.

TABLE 16

(in millions of dollars)

OTHER LIABILITIES	Balance at March 31 1975	Net transactions 1975–76	Balance at March 31 1976
Provision for compound interest and bonus interests	132.6	241.4	374.0
Suspense accounts	14.4	5.8	20.2
	147.0	247.2	394.2

Provision for compound interest and bonus interests

This records the estimated amount for the prorated provision to March 31, 1976 for the special compound interest feature applicable to certain Canada savings bonds.

The balance at March 31, 1976 was $374 million compared with $133 million at March 31, 1975.

Suspense accounts

These consist of accounts where some uncertainty as to disposition exists. The balance of $20 million was $6 million more than at March 31, 1975.

Unmatured Debt

The unmatured debt of Canada as at March 31, 1976 with March 31, 1975 amounts in brackets, was $37,697 million ($33,086 million) of which $37,521 million ($32,879 million) was payable in Canadian dollars and $176 million ($207 million) was payable in United States dollars.

Details of the various loan issues, maturities, cancellations, conversions and redemptions during 1975–76 are given in Section 6 of this volume.

TABLE 17

(in millions of dollars)

UNMATURED DEBT	Balance at March 31 1975	Net transactions 1975–76	Balance at March 31 1976
Payable in Canadian dollars—			
Marketable bonds	14,282.0	1,164.9	15,446.9
Non marketable bonds—			
Canada savings bonds	12,915.1	2,602.3	15,517.4
Canada pension plan	51.5	10.2	61.7
Treasury bills	5,630.0	865.0	6,495.0
	32,878.6	4,642.4	37,521.0
Payable in United States dollars[1]	207.6	−32.0	175.6
	33,086.2	4,610.4	37,696.6

[1] Marketable bonds payable in U.S. dollars are converted at U.S. $1.00= CAN. $1.08108.

SCHEDULES AND EXPLANATORY NOTES TO THE STATEMENT OF ASSETS AND LIABILITIES

Schedules to Statement of Assets and Liabilities as at March 31, 1976

		1976	1975	Net increase or decrease (—) during 1975–76
		$	$	$
SCHEDULE A				
Cash—				
1	In Receiver General current deposits—			
	Belgium francs	53,797	48,772	5,025
	Canadian dollars	3,031,484,104	3,180,841,298	—149,357,194
	French francs	408,004	585,618	—177,614
	United Kingdom sterling	510,138	584,304	—74,166
	United States dollars	4,151,090	3,734,246	416,844
	West German marks	9,949,460	13,896,484	—3,947,024
		3,046,556,593	*3,199,690,722*	*—153,134,129*
	In Receiver General special deposits—			
2	Banco di Roma, Rome, Italy—			
	Canadian Cultural Institute (Canadian Foundation at Rome)	92,677	92,696	—19
3	Deutsche Bank A.G., Frankfurt-am-Main, Germany—			
	Bond redemption account		8,542	—8,542
	Interest and commission account	1,177	1,874	—697
3	Bank of England—			
	Bond redemption account	16,247	20,760	—4,513
	Interest account	7,550	9,648	—2,098
3	Bank of Montreal, London—			
	Bond redemption account	6,735	8,606	—1,871
3	Bank of Montreal, New York—			
	Interest account	875	890	—15
3	Bank of Montreal Trust Co., New York—			
	Bond redemption account	81,705	76,137	5,568
	Interest account	43,817	117,212	—73,395
4	Royal Bank of Canada, Ottawa—			
	Diplomatic and trade mission account	5,406,600	4,514,100	892,500
5	Unemployment Insurance account			
		5,657,383	*4,850,465*	*806,918*
6	In hands of collectors and in transit	561,105,505	1,027,479,429	—466,373,924
7	Indian agencies revenue trust bank accounts	609,278	828,277	—218,999
8	Temporary deposits in customs and excise bank accounts	870,654	1,169,222	—298,568
		3,614,799,413	4,234,018,115	—619,218,702
SCHEDULE B-1				
Securities held for the Securities Investment account at amortized cost—				
1–1	Government of Canada Bond 4½% due Sept. 1, 1983	100	100	
	Canada Savings Bonds Series S-28, 8% due Nov. 1, 1985		2,806,850	—2,806,850
	Canada Savings Bonds Series S-29, 9¾% due Nov. 1, 1983		64,961,900	—64,961,900
	Canada Savings Bonds Series S-30, 9½% due Nov. 1, 1984	73,000,000		73,000,000
	Principal C.N.R. Bonds 2¾% due June 15, 1975[1]		3,995,745	—3,995,745
	Government of Canada Bonds, 6⅞% due June 1, 1988[1]	9,569,805	9,514,677	55,128
	Government of Canada Marketable Bonds, 3% due Sept. 15, 1996	1,000	1,000	
		82,570,905	81,280,272	1,290,633
SCHEDULE B-2				
Other Current Assets—				
	Finance—			
2–1	Moneys received after March 31 but applicable to current fiscal year	74,920,124	274,932,553	—200,012,429
	Post office—			
2–2	Cash on hand and in transit	32,490,934	31,193,443	1,297,491
		107,411,058	306,125,996	—198,714,938

[1] These bonds are issued in U.S. currency and are recorded at historical values in Canadian currency at the time transactions took place.

Schedules to Statement of Assets and Liabilities as at March 31, 1976—*Continued*

		1976	1975	Net increase or decrease (—) during 1975–76
		$	$	$
SCHEDULE C				
Departmental Working Capital Advances—				
1	Agriculture	360,943	381,712	—20,769
2	Agriculture commodities stabilization account			
3	Agriculture products board account	1,799,734	1,090,654	709,080
4	Canadian Grain Commission—Canadian government elevators			
5	Race track supervision revolving fund account	—371,815	—196,069	—175,746
6	Acquisition of capital equipment for race track supervision	101,068	32,503	68,565
		1,889,930	*1,308,800*	*581,130*
	Communications—			
7	Government telephone account revolving fund	—1,784,389	—2,107,429	323,040
	Energy, Mines and Resources—			
8	Stockpiling of uranium concentrates	101,188,304	101,188,304	
	Environment—			
9	Acquisition of meteorological equipment and supplies	3,734,620	2,979,911	754,709
10	Fisheries prices support account	2,613,914	1,269,224	1,344,690
11	Fisheries working capital advance	24,111	25,353	—1,242
		6,372,645	*4,274,488*	*2,098,157*
	External Affairs—			
12	Acquisition of capital equipment for the Central and Regional Passport offices	243,916	113,899	130,017
13	Loans and advances to persons posted abroad	2,032,850	1,659,829	373,021
14	Passport office revolving fund	—537,804	—22,034	—515,770
15	Posts abroad	899,845	1,045,135	—145,290
		2,638,807	*2,796,829*	*—158,022*
	Finance—			
16	Auditor General—United Nations audit	19,428		19,428
17	Blank bonds reserves	436,444	366,541	69,903
18	Fire losses replacement account	14,647	31,529	—16,882
	Bullion and coinage—			
19	Bronze coinage (and copper) account	687,024	444,550	242,474
20	Gold purchase account	4,725,499	4,724,871	628
19	Nickel coinage account	3,308,078	7,193,164	—3,885,086
21	Olympic gold bullion inventory account	20,718,230		20,718,230
22	Olympic gold coin blank inventory account	5,933,729		5,933,729
23	Olympic gold finished coin inventory account	9,469,787		9,469,787
24	Olympic silver bullion inventory account	22,770,781	60,631,885	—37,861,104
25	Olympic silver coin blanks inventory account	38,298,857	55,248,438	—16,949,581
26	Olympic silver finished coin inventory account	42,625,366	30,971,250	11,654,116
27	Silver bullion purchased account	3,106,952	2,516,637	590,315
19	Silver coinage account	18,376	13,133	5,243
19	Steel coinage account		321	—321
		152,133,198	*162,142,319*	*—10,009,121*
	Indian Affairs and Northern Development—			
28	Indians arts and crafts central marketing service	820,653	1,009,673	—189,020
29	Stores account—National parks	861,303	837,052	24,251
		1,681,956	*1,846,725*	*—164,769*
	Industry, Trade and Commerce—			
30	Departmental field offices in Canada and posts abroad	384,104	406,466	—22,362
31	Statistics Canada revolving fund	—331,150	—1,120,299	789,149
		52,954	*—713,833*	*766,787*
	Labour—			
32	Information Canada	—195,242	458,951	—654,193
33	Publication revolving fund	1,090,437	2,087,839	—997,402
		895,195	*2,546,790*	*—1,651,595*
34	Manpower and Immigration—Posts abroad	243,455	231,650	11,805
35	National Revenue—Customs and Excise	323,540	195,816	127,724
	Post Office—			
36	Account	440,053	2,339,397	—1,899,344
37	Revolving fund	1,562,486	1,700,427	—137,941
		2,002,539	*4,039,824*	*—2,037,285*

Schedules to Statement of Assets and Liabilities as at March 31, 1976—*Continued*

		1976	1975	Net increase or decrease (−) during 1975–76
	SCHEDULE C—*Concluded*	$	$	$
	Departmental Working Capital Advances—*Concluded*			
38	Public Works—Other government departments and agencies—Construction and repair projects	2,776,261	911,512	1,864,749
	Regional Economic Expansion—			
39	Prairie farm rehabilitation administration—Stores account	287,628	184,105	103,523
40	Recoverable projects costs from provincial and municipal governments	360,821	220,015	140,806
		648,449	*404,120*	*244,329*
	Secretary of State—			
41	National Film Board—Advance to purchase capital equipment for Canadian Government Photo Centre	225,551	116,380	109,171
42	National Film Board—Canadian Government Photo Centre revolving fund	378,966	437,181	−58,215
43	National Film Board—Operating account	1,017,242	1,361,379	−344,137
44	Public Archives advance to purchase capital equipment for Central Microfilm Unit	261,563	103,280	158,283
45	Public Archives revolving fund	−87,883	45,111	−132,994
46	Public Service Commission—Staff training and development	321,300	1,449,094	−1,127,794
		2,116,739	*3,512,425*	*−1,395,686*
	Solicitor General—			
	Correctional Services—			
47	Canteen account	141,288	151,166	−9,878
48	Industrial and stores account	1,592,496	1,413,214	179,282
49	Livestock and canning supplies stores account	119,725	164,889	−45,164
50	Operational stores account	3,846,145	3,582,469	263,676
	Royal Canadian Mounted Police—			
51	Cloth Revolving Fund	4,017,396	1,313,419	2,703,977
52	Messes operations account	40,480	40,299	181
		9,757,530	*6,665,456*	*3,092,074*
	Supply and Services—			
53	Supply revolving fund	11,189,448	16,115,531	−4,926,083
54	Acquisition of capital equipment for Canadian government supply services	2,538,351	899,659	1,638,692
55	Defence production revolving fund	26,050,188	51,425,654	−25,375,466
56	Miscellaneous departmental accountable advances	12,487,238	7,819,038	4,668,200
		52,265,225	*76,259,882*	*−23,994,657*
	Transport—			
57	Airport capital loans	488,529,767	372,648,220	115,881,547
58	Airports revolving fund			
59	Airports revolving fund unpaid contractor's holdbacks	4,010,291	5,750,890	−1,740,599
60	Stores account	13,030,903	11,405,907	1,624,996
		505,570,961	*389,805,017*	*115,765,944*
	Treasury Board—			
61	Miscellaneous departmental accountable imprest and Standing advances	16,766,903	15,030,117	1,736,786
	Veterans Affairs—			
62	Hospital stores account	1,675,631	1,704,542	−28,911
63	Manufacture of Remembrance Day poppies	699,968	536,476	163,492
		2,375,599	*2,241,018*	*134,581*
		859,915,801	772,579,830	87,335,971
	SCHEDULE D			
	Social Security Accounts—			
1	Canada Pension Plan Investment Fund—			
	Securities of, or guaranteed by—			
	Newfoundland	183,855,000	154,426,000	29,429,000
	Nova Scotia	369,020,000	311,695,000	57,325,000
	Prince Edward Island	36,903,000	30,861,000	6,042,000
	New Brunswick	278,773,000	235,589,000	43,184,000
	Quebec	51,502,000	43,481,000	8,021,000
	Ontario	5,189,565,000	4,405,481,000	784,084,000
	Manitoba	551,259,000	467,889,000	83,370,000
	Saskatchewan	426,664,000	364,068,000	62,596,000
	Alberta	900,912,000	757,551,000	143,361,000
	British Columbia	1,373,279,000	1,159,366,000	213,913,000
	Government of Canada	61,684,000	51,467,000	10,217,000
		9,423,416,000	7,981,874,000	1,441,542,000

Schedules to Statement of Assets and Liabilities as at March 31, 1976—*Continued*

		1976	1975	Net increase or decrease (—) during 1975–76
		$	$	$
SCHEDULE D—*Concluded*				
Social Security Accounts—*Concluded*				
2	Unemployment Insurance Account—Advances	2,158,290,693	1,656,747,924	501,542,769
	Unemployment Insurance Account	166,948,796	100,101,962	66,846,834
		11,748,655,489	9,738,723,886	2,009,931,603
SCHEDULE E				
Advances, Loans and Investments—Domestics—				
CROWN CORPORATIONS—				
1	Atomic Energy of Canada Limited—			
	Capital stock	15,000,000	15,000,000	
	Loans *re* housing	9,504,197	9,845,673	—341,476
	Bruce heavy water plant at Douglas Point, Ont	237,217,908	175,000,000	62,217,908
	Commercial products division	6,303,895	6,559,822	—255,927
	Douglas Point generating station	69,848,387	69,945,000	—96,613
	Gentilly nuclear power station	132,700,000	101,700,000	31,000,000
	Glace Bay heavy water plant	30,500,000		30,500,000
	Glace Bay heavy water plant—Rehabilitation	130,000,000	127,000,000	3,000,000
	Heavy water inventory	25,000,000	41,000,000	—16,000,000
	La Prade heavy water plant	100,000,000		100,000,000
	Lepreau Nuclear Station	30,000,000		30,000,000
	Nelson River power project—Transmission line	194,000,000	190,500,000	3,500,000
	Pickering generating station	95,109,870	104,110,000	—9,000,130
	Port Hawkesbury heavy water plant	35,000,000		35,000,000
	Sheridan Park	1,710,890	1,825,479	—114,589
		1,111,895,147	*842,485,974*	*269,409,173*
2	Bank of Canada—Capital stock	5,920,000	5,920,000	
	Canada Deposit Insurance—			
3	Capital stock	10,000,000	10,000,000	
4	Advances			
		10,000,000	*10,000,000*	
5	Canadian Arsenals Limited	3,500,000	3,500,000	
6	Canadian Broadcasting Corporation—			
	Working capital	9,000,000	9,000,000	
	Loans	472,500	504,000	—31,500
	Advances to CBC for educational television facilities to provincial authorities	1,010,000	310,000	700,000
		10,482,500	*9,814,000*	*668,500*
7	Canadian Commercial Corporation	15,800,000	15,800,000	
8	Canadian Dairy Commission	200,029,000	31,615,576	168,413,424
9	Canadian Livestock Feed Board Account			
10	Canadian Film Development Corporation	3,912,053	4,358,399	—446,346
	Canadian National Railways—			
11	Advances—			
	Refunding Act, 1955	1,025,543,500	1,019,543,500	6,000,000
	Financing and Guarantee Act, 1960	29,000,000	29,000,000	
	Financing and Guarantee Act, 1961	26,371,000	26,371,000	
	Financing and Guarantee Act, 1965-66	50,000,000	50,000,000	
	Financing and Guarantee Act, 1967	72,000,000	72,000,000	
	Financing and Guarantee Act, 1968 (other than Section 7)	20,000,000	20,000,000	
	Temporary loan—For acquisition of bonds	68,493,539	60,758,966	7,734,573
12	Capital Revision Act, 1952—			
	Preferred stock	1,440,146,153	1,374,190,381	65,955,772
13	Canadian Government Railways—			
	Working capital	16,983,762	16,983,762	
14	Loans for capital purposes	133,686,200		133,686,200
15	Loans for maintenance, repairs and acquisition of passenger equipment	476,463	719,307	—242,844

Schedules to Statement of Assets and Liabilities as at March 31, 1976—*Continued*

		1976	1975	Net increase or decrease (—) during 1975-76
		$	$	$
SCHEDULE E—*Continued*				
Advances, Loans and Investments—Domestic—*Continued*				
CROWN CORPORATIONS—*Continued*				
16	Air Canada—			
	Financing and Guarantee Act, 1968, Section 7	54,792,423	54,792,423	
	Financing and Guarantee Act, 1969, Section 7	115,000,000	115,000,000	
	Financing and Guarantee Act, 1970, Section 7	84,000,000	84,000,000	
	Financing and Guarantee Act, 1973, Section 7	137,198,180	140,000,000	−2,801,820
	Loans for construction of maintenance hangar, Winnipeg	5,000,000	5,000,000	
		3,278,691,220	*3,068,359,339*	*210,331,881*
	Canadian National Railways—Loans with respect to Yarmouth-Bar harbour ferry services—			
17	New dock and facilities	245,080	269,588	−24,508
18	Working capital	200,000	200,000	
19	Canadian National (West Indies) Steamships, Ltd.—Capital stock	325,000	325,000	
20	Teleglobe Canada	29,590,326	32,388,810	−2,798,484
21	Canadian Patents and Development Limited—Capital stock	296,199	296,199	
22	Canadian Saltfish Corporation—			
	Capital assets	1,443,500	1,221,000	222,500
	Loans	5,150,000		5,150,000
		6,593,500	*1,221,000*	*5,372,500*
	Cape Breton Development Corporation—			
23	Working capital	13,500,000	2,500,000	11,000,000
24	Loan for development of Prince Mine	7,000,000		7,000,000
		20,500,000	*2,500,000*	*18,000,000*
	Central Mortgage and Housing Corporation—			
25	Capital	25,000,000	25,000,000	
26	Loans and advances	8,307,235,053	7,250,465,894	1,056,769,159
26	Mortgage and loan purchase fund	3,992,762	3,238,941	753,821
		8,336,227,815	*7,278,704,835*	*1,057,522,980*
	Eldorado Nuclear Limited—			
27	Capital stock	8,246,877	8,246,877	
28	Loans	55,640,228	53,044,675	2,595,553
		63,887,105	*61,291,552*	*2,595,553*
	Export Development Corporation—			
29	Capital stock	55,000,000	30,000,000	25,000,000
30	Capital surplus—Working capital	25,000,000	25,000,000	
31	Loans	1,108,245,676	775,879,803	332,365,873
		1,188,245,676	*830,879,803*	*357,365,873*
32	Farm Credit Corporation—			
	Notes	1,873,202,691	1,589,008,085	284,194,606
	Capital	75,000,000	63,600,000	11,400,000
	Farm syndicates loans fund—Advances	12,499,202	10,807,904	1,691,298
		1,960,701,893	*1,663,415,989*	*297,285,904*
	Federal Business Development Bank—			
33	Capital stock	89,000,000		89,000,000
34	Loans	108,000,000		108,000,000
		197,000,000		*197,000,000*
35	Freshwater Fish Marketing Corporation	10,320,473	13,300,000	−2,979,527
36	National Capital Commission—Excluding greenbelt	41,182,140	31,182,140	10,000,000
37	National Harbours Board	314,520,334	287,461,627	27,058,707
38	Saint John Harbour Bridge Authority	14,968,144	15,019,931	−51,787
		329,488,478	*302,481,558*	*27,006,920*
	Northern Canada Power Commission—			
39	Advances pursuant to the Northern Canada Power Commission Act	152,720,182	116,149,682	36,570,500
40	Advances *re* investigation	50,000	50,000	
		152,770,182	*116,199,682*	*36,570,500*
	Northern Transportation Company Limited—			
41	Loans	59,600,000	54,100,000	5,500,000
42	Advances	6,000,000		6,000,000
		65,600,000	*54,100,000*	*11,500,000*
43	Petro-Canada—			
	Common shares	100,000,000		100,000,000
	Preferred shares	136,702,493		136,702,493
		236,702,493		*236,702,493*

Schedules to Statement of Assets and Liabilities as at March 31, 1976—*Continued*

		1976	1975	Net increase or decrease (—) during 1975–76
		$	$	$
SCHEDULE E—*Continued*				
Advances, Loans and Investments—Domestics—*Continued*				
CROWN CORPORATIONS—*Concluded*				
44	Royal Canadian Mint	27,142,000	21,142,000	6,000,000
45	The St. Lawrence Seaway Authority—			
	Loans (interest bearing)	552,450,000	552,450,000	
	Deferred interest	192,205,744	161,643,655	30,562,089
	Interest free loans	72,500,000	72,500,000	
		817,155,744	*786,593,655*	*30,562,089*
46	Uranium Canada Limited	28,248,490	29,165,524	—917,034
		18,152,652,514	15,217,510,623	2,935,141,891
	Recovery likely to require parliamentary appropriations—			
6	Canadian Broadcasting Corporation—Loans	197,880,410	197,880,410	
36	National Capital Commission—Greenbelt	38,353,905	39,618,684	—1,264,779
		236,234,315	*237,499,094*	*—1,264,779*
		18,388,886,829	15,455,009,717	2,933,877,112
PROVINCIAL GOVERNMENTS—				
	Loans and advances—			
	Newfoundland—			
	Finance—			
50	Overpayment to province arising out of British North America Act and other statutory authority	1,406,000		1,406,000
	Regional Economic Expansion—			
47	Loans pursuant to the Atlantic Provinces Power Development Act	97,917,130	98,921,326	—1,004,196
	Nova Scotia—			
	Finance—			
50	Overpayment to province arising out of British North America Act and other statutory authority	1,373,000		1,373,000
	Regional Economic Expansion—			
47	Loans pursuant to the Atlantic Provinces Power Development Act	59,358,791	60,336,225	—977,434
48	Loans respecting Metropolitan Area Growth Limited— Investments respecting Metropolitan Area Growth Limited	4,999,000	4,999,000	
	Transport—			
49	Loading ramp, Yarmouth, N.S.	286,670	315,336	—28,666
	Prince Edward Island—			
	Finance—			
50	Overpayment to province arising out of British North America Act and other statutory authority	693,000	977,000	—284,000
	Regional Economic Expansion—			
51	Loans pursuant to Fund for Rural and Economic Development Agreement	12,566,056	12,641,289	—75,233
	New Brunswick—			
	Finance—			
50	Overpayment to province arising out of British North America Act and other statutory authority	6,549,000	4,349,000	2,200,000
52	Town of Oromocto	520,455	560,694	—40,239
	Regional Economic Expansion—			
47	Loans pursuant to the Atlantic Provinces Power Development Act	57,293,172	58,277,349	—984,177
	Quebec—			
	Finance—			
50	Notes (1969-70) *re* Expo	2,208,000	4,359,000	—2,151,000
53	Overpayment to province arising out of British North America Act and other statutory authority	8,624,000		8,624,000
	Transport—			
54	Assistance in financing construction of Autoroute 13	70,000,000	30,000,000	40,000,000

Schedules to Statement of Assets and Liabilities as at March 31, 1976—*Continued*

		1976	1975	Net increase or decrease (—) during 1975–76
		$	$	$
SCHEDULE E—*Continued*				
Advances, Loans and Investments—Domestic—*Continued*				
PROVINCIAL GOVERNMENTS—*Concluded*				
	Loans and advances—*Concluded*			
	Manitoba—			
	Environment—			
55	Lac Seul and Lake of the Woods storage projects	273,757	334,248	−60,491
56	Operation, etc., of storage projects	26,703	16,045	10,658
	Finance—			
57	Consolidated loans—1947 settlement	1,657,531	2,461,562	−804,031
	Regional Economic Expansion—			
58	Shellmouth dam and portage diversion		4,028	−4,028
	Saskatchewan—			
	Finance—			
57	Consolidated loans—1947 settlement	2,543,816	3,806,114	−1,262,298
50	Overpayment to province arising out of British North America Act and other statutory authority	21,487,000		21,487,000
	Regional Economic Expansion—			
59	South Saskatchewan River project—Treasury bills	12,336,779	12,336,779	
	Alberta—			
	Finance—			
57	Consolidated loans—1947 settlement	1,062,125	1,579,645	−517,520
	British Columbia—			
	Finance—			
57	Consolidated loans—1947 settlement	1,500,332	2,492,855	−992,523
	Miscellaneous—			
	Finance—			
50	Overpayment to province arising out of British North America Act and other statutory authority	1,541,692	15,797,425	−14,255,733
60	Federal-provincial employment loans program	126,550,888	128,478,882	−1,927,994
61	Special development loans program	134,708,862	136,528,967	−1,820,105
62	Winter capital projects fund	246,270,726	195,243,769	51,026,957
63	Regional Economic Expansion—			
	Special Area Agreements—			
	Advances	111,163,563	118,412,296	−7,248,733
	Loans	142,222,194	99,903,548	42,318,646
	Atlantic Development Board carry over projects—			
	Advances		474,643	−474,643
	Loans	7,508,584	7,040,427	468,157
	Agricultural Service Centres—			
	Advances	157,600	86,490	71,110
	Loans	7,834,892	4,548,448	3,286,444
		1,142,641,318	1,005,282,390	137,358,928
MUNICIPAL DEVELOPMENT AND LOAN BOARD—				
64	Advances	213,018,697	223,567,797	−10,549,100
VETERANS LAND ACT FUND—				
65	Advances	540,661,874	558,723,190	−18,061,316
	Less: reserve for conditional benefits	−32,917,538	−32,222,817	−694,721
		507,744,336	526,500,373	−18,756,037
MISCELLANEOUS				
	Agriculture—			
66	Construction of multi-purpose exhibition buildings	25,713,966	23,903,687	1,810,279

Schedules to Statement of Assets and Liabilities as at March 31, 1976—*Continued*

		1976	1975	Net increase or decrease (—) during 1975–76
		$	$	$
SCHEDULE E—*Continued*				
Advances, Loans and Investments—Domestic—*Continued*				
MISCELLANEOUS—*Continued*				
	Communications—			
67	Development of space and terrestrial communications	8,500,000	16,500,000	−8,000,000
68	Telesat Canada	30,000,000	30,000,000	
		38,500,000	*46,500,000*	*−8,000,000*
	Energy, Mines and Resources—			
69	Coleman Collieries	1,477,000	1,727,000	−250,000
70	Crown Trust Company	5,775	5,775	
71	Quebec-Hydro Research Institute	19,975,329	20,307,906	−332,577
		21,458,104	*22,040,681*	*−582,577*
	Environment—			
72	Advances to Canadian producers of frozen groundfish	2,339,000	3,790,000	−1,451,000
73	Emergency loans to fishermen		1,372,362	−1,372,362
74	Loans to ground-fish processors	1,928,110	2,040,490	−112,380
75	Loans to haddock fishermen	1,596,800		1,596,800
76	Loans to processors of bloaters	190,857	190,857	
77	Working capital loans to ice affected fish plants	1,491,000	420,000	1,071,000
		7,545,767	*7,813,709*	*−267,942*
	Finance—			
78	Canada Development Corporation	312,000,000	312,000,000	
79	City of Montreal—Note—*Re* Expo	2,944,000	5,600,000	−2,656,000
80	Municipal Improvements Assistance Act, 1938	19,796	44,046	−24,250
81	Ottawa civil service recreational association *re* W. Clifford Clark Memorial Recreational Centre	877,327	899,061	−21,734
82	Saint John Harbour Bridge Authority	7,062,983	6,428,034	634,949
83	Town of Oromocto Development Corporation—Loans for housing projects	810,405	849,568	−39,163
84	Capital assistance loans—Town of Oromocto	549,135	704,180	−155,045
		324,263,646	*326,524,889*	*−2,261,243*
	Indian Affairs and Northern Development—			
85	Canadian Arctic Producers Limited	551,000	576,000	−25,000
86	Eskimo loan fund	3,397,453	2,021,124	1,376,329
87	*Government of the Northwest Territories	119,546,553	115,648,721	3,897,832
88	*Government of the Yukon Territory—			
	Loans	49,400,838	48,560,372	840,466
	City of Whitehorse	1,090,877	1,131,480	−40,603
89	Investment in shares of the Panarctic Oils Limited	69,581,312	58,331,312	11,250,000
90	Loans to native claimants Northern Program	1,863,800		1,863,800
91	Northwest Territories small business loans account	1,737,041	1,725,479	11,562
92	Yukon Territory small business loans account	1,355,531	1,556,734	−201,203
		248,524,405	*229,551,222*	*18,973,183*
	Indian Affairs—			
93	Loans to Chippewa Band of Kettlepoint	65,000	65,000	
94	Indian Association of Canada	116,000	204,034	−88,034
95	Indian economic development account	47,239,768	33,177,251	14,062,517
96	Indian housing assistance account	8,746,869	8,100,582	646,287
97	Loans to Indians and Inuits of Quebec—James Bay Project	4,897,526	2,247,526	2,650,000
98	Loans to native claimants Indian Program	1,096,240		1,096,240
99	Northern Flood Committee of Manitoba	468,200	168,200	300,000
		62,629,603	*43,962,593*	*18,667,010*
	Industry, Trade and Commerce—			
100	Investment for the purchase of shares and notes of capital stocks and notes of Canadair Limited	36,650,000		36,650,000
101	Investment authorization to exercice options granted by Consolidated Computer Incorporated			
102	Investment for the purchase of capital stock of a company in order to exercise a stock option in such company			
103	Investment for the purchase of shares of capital stock of the de Havilland Aircraft of Canada Limited	33,416,240	23,439,106	9,977,134
104	Loans to assist companies to expand the market for Canadian grains and oilseeds			
105	Loans to Canadair for the financing of water bombers	21,872,054	11,049,236	10,822,818
106	Loans to manufacturers of automotive products in Canada affected by the Canada—United States agreement on automotive products	25,928,968	32,888,675	−6,959,707

*Part to be recovered from parliamentary appropriations.

Schedules to Statement of Assets and Liabilities as at March 31, 1976—*Continued*

		1976	1975	Net increase or decrease (−) during 1975–76
		$	$	$
SCHEDULE E—*Concluded*				
Advances, Loans and Investments—Domestic—*Concluded*				
MISCELLANEOUS—*Concluded*				
	Industry, Trade and Commerce—*Concluded*			
107	Loans to manufacturers *re* defence plant modernization	18,823,212	25,829,261	−7,006,049
108	Loans to assist manufacturers under the adjustment assistance program related to the Kennedy Round agreements	9,771,244	9,771,244	
109	Loans to persons for the purpose of protecting the Crown's interest in assets securing a loan to manufacturers of automotive products	1,248,700	1,402,721	−154,021
110	Loans to Radio Engineering Products Limited	1,000,000	1,000,000	
111	Loans under the pharmaceutical industry development assistance program	771,450	919,230	−147,780
112	Loans under the Footwear and Tanning Industries Adjustment Program	1,805,519	653,041	1,152,478
113	Loans to Canadair Limited in connection with the entry into an option agreement to acquire the equity and notes of Canadair Limited		3,350,000	−3,350,000
114	Loans to de Havilland Aircraft of Canada Limited	*151,287,387*	*110,302,514*	*40,984,873*
	Manpower and Immigration—			
115	Assisted passage scheme	4,189,819	3,091,528	1,098,291
	National Defence—			
116	Loans for housing projects—Canadian forces	19,568,485	19,915,200	−346,715
	National Health and Welfare—			
117	Education loans—Employees	1,485	1,800	−315
	Public Works—			
118	Burgeo Leasing Limited	216,507	221,056	−4,549
119	Construction of an oil refinery terminal wharf at Come-by-Chance, Nfld.	19,289,291	20,000,000	−710,709
120	Eurocan Pulp and paper Co. Ltd.	3,374,944	3,600,000	−225,056
121	Sydney Steel Corporation	4,634,168	3,312,538	1,321,630
		27,514,910	*27,133,594*	*381,316*
	Regional Economic Expansion—			
122	Metropolitan Area Growth Investments Limited	5,000,000	5,000,000	
123	Loans to settlers in the Bow River project	7,757	7,757	
124	Loans to Newfoundland and Labrador Development Corporation Limited	12,000,000	12,000,000	
125	Miscellaneous investments—Purchase of shares	1,400	1,400	
		17,009,157	*17,009,157*	
	Solicitor General—			
126	Parolees loan accounts	12,222	4,254	7,968
	Supply and Services—			
127	Balances receivable under agreement of sale of Crown assets—Algoma Steel Corporation Limited	123,237	215,664	−92,427
128	Crown Assets Disposal Corporation—Government equity in agency account	10,525,682	13,239,560	−2,713,878
		10,648,919	*13,455,224*	*−2,806,305*
	Transport—			
129	Coast Ferries Limited for working capital	100,000		100,000
130	Corporation of the City of Montreal—Atwater Tunnel	1,289,800	1,351,287	−61,487
131	Corporation of the City of Montreal—St. Remi Tunnel	506,430	561,411	−54,981
132	Fraser Harbour Commissioners	1,151,934	1,303,492	−151,558
133	Hamilton Harbour Commissioners	2,639,978	2,774,464	−134,486
134	Lakehead Harbour Commission—Expansion of Keefer terminal	793,824	827,099	−33,275
135	Nanaimo Harbour Commissioners	125,643	148,466	−22,823
136	Port Alberni Harbour Commission	1,762,957	1,822,516	−59,559
137	Toronto Harbour Commissioners	105,572	307,706	−202,134
138	Maritime Employers Association	6,859,308	4,990,220	1,869,088
		15,335,446	*14,086,661*	*1,248,785*
	Veterans Affairs—			
139	Advances to working capital fund of the Commonwealth Graves Commission	73,200	73,200	
		974,276,521	905,369,913	68,906,608
		21,226,567,701	18,115,730,190	3,110,837,511

Schedules to Statement of Assets and Liabilities as at March 31, 1976—*Continued*

		1976	1975	Net increase or decrease (—) during 1975–76
		$	$	$
SCHEDULE F				
Advances, Loans and Investments—External				
NATIONAL GOVERNMENTS—				
	Belgium—			
	Finance—			
1	Export Credits Insurance Act Sec. 23	2,307,000	4,614,000	−2,307,000
	France—			
	Finance—			
1	Export Credits Insurance Act Sec. 23	16,736,000	25,104,000	−8,368,000
2	Interim credit—Consolidated interest	164,000	246,000	−82,000
	Netherlands—			
	Finance—			
1	Export Credits Insurance Act Sec. 23	4,590,000	9,180,000	−4,590,000
	United Kingdom—			
	Finance—			
3	The United Kingdom Financial Agreement Act, 1946	736,247,333	758,781,949	−22,534,616
4	Deferred interest	101,077,267	101,077,267	
5	Deferred principal	72,005,555	72,005,555	
	Miscellaneous—			
	External Affairs—Canadian International Development Agency—			
6	Special loan assistance—Developing countries	1,249,299,324	984,648,234	264,651,090
	Special loan assistance—International development associations	193,474,120	112,046,735	81,427,385
	National Defence—			
7	Visiting Forces (North Atlantic Treaty) Act—Damage claims, recoverable	3,227	804	2,423
		2,375,903,826	2,067,704,544	308,199,282
SUBSCRIPTIONS TO CAPITAL OF, AND WORKING CAPITAL ADVANCES, LOANS AND INVESTMENTS IN INTERNATIONAL ORGANIZATIONS—				
	Canada's subscription to capital of—			
8	Asian Development Bank	24,845,944	20,524,195	4,321,749
9	Caribbean Development Bank	5,984,210	5,984,210	
10	Inter-American Development Bank	47,404,740	47,404,740	
11	International Bank for Reconstruction and Development	101,084,198	101,084,198	
12	International Development Association	479,214,384	405,778,027	73,436,357
13	International Finance Corporation	3,522,375	3,522,375	
		662,055,851	*584,297,745*	*77,758,106*
14	Working capital advances, loans and investments in international organizations—			
	Customs co-operation council	6,309	6,309	
	Food and agricultural organization	195,511	195,511	
	General agreement on tariffs and trade	14,508	14,508	
	Intergovernmental maritime consultative organization	1,617	1,728	−111
	International atomic energy agency	71,598	65,086	6,512
	International civil aviation organization	52,804	52,804	
	International labour organization	68,666	68,666	
	United Nations bonds	3,480,973	3,734,367	−253,394
	United Nations educational, scientific and cultural organization	242,783	242,783	
	United Nations organization	1,325,549	1,325,549	
	World health organization	143,266	143,266	
		5,603,584	*5,850,577*	*−246,993*
		667,659,435	590,148,322	77,511,113
		3,043,563,261	2,657,852,866	385,710,395

Schedules to Statement of Assets and Liabilities as at March 31, 1976—*Continued*

	1976	1975	Net increase or decrease (—) during 1975–76
	$	$	$
SCHEDULE G			
Securities Held in Trust—			
Deposit and trust accounts—			
Consumer and Corporate Affairs—			
Guarantee deposits—Bankruptcy Act—Bonds	729,800	686,800	43,000
Shares in trust—Bankruptcy	31,266		31,266
Energy, Mines and Resources—Guarantee deposits	30,598,511	47,016,360	−16,417,849
Environment—Contractors' security deposits bonds			
External Affairs—Canadian Cultural Institute (Canadian Foundation at Rome)	497,650	461,390	36,260
Finance—King George V silver jubilee cancer fund for Canada		61,895	−61,895
Indian Affairs and Northern Development—			
Guarantee deposits	34,882,551	75,692,193	−40,809,642
Indian Affairs—			
Guarantee deposits reserve resources	31,000	46,700	−15,700
Indian band funds—Shares and certificates	20,000	20,000	
Indian estates	23,800	33,750	−9,950
Industry, Trade and Commerce—Deposits respecting Capital cost allowances on commercial and fishing vessels—Bonds		143,000	−143,000
Manpower and Immigration—Immigration guarantee fund	90,000	95,000	−5,000
National Revenue—Customs and Excise—Guarantee deposits	3,965,000	3,967,500	−2,500
Post Office—Guarantee fund	311,500	441,500	−130,000
Secretary of State—National Museums of Canada—			
McKee trophy fund	1,000	1,000	
National Gallery of Canada	1,000	1,000	
Solicitor General—			
Royal Canadian Mounted Police—Benefit fund	375,100	375,100	
Supply and Services—			
Contractor's securities (sundry departments)—			
Bonds	2,171,200	3,383,200	−1,212,000
Certified cheques	625,910	341,881	284,029
Transport—			
National Harbours Board—Special account No. 2—Bonds	100,000	100,000	
Veterans Affairs	479,800	421,000	58,800
	74,935,088	*133,289,269*	*−58,354,181*
Annuity, insurance and pension accounts—			
Transport—Pilots pension funds—			
Halifax			
Saint John			
	74,935,088	133,289,269	−58,354,181
SCHEDULE H			
Inactive Loans and Investments—			
Finance—			
1 Loan to China—Export Credits Insurance Act	49,426,118	49,426,118	
1 Loan to Greece	6,525,000	6,525,000	
2 Loan to Romania		23,179,262	−23,179,262
	55,951,118	79,130,380	−23,179,262
SCHEDULE I			
Net Debt—			
Balance at beginning of year	19,274,567,774	18,128,455,346	
Add:			
Deficit for the fiscal year:			
Budgetary expenditures	33,181,255,878	26,054,870,953	
Less: Budgetary revenues	29,159,373,420	24,908,758,525	
	4,021,882,458	1,146,112,428	
Balance at end of year	23,296,450,232	19,274,567,774	4,021,882,458

Schedules to Statement of Assets and Liabilities as at March 31, 1976—*Continued*

	1976	1975	Net increase or decrease (—) during 1975–76
	$	$	$
SCHEDULE J			
Current Liabilities—			
1 Outstanding cheques	1,595,419,047	1,237,415,332	358,003,715
2 Accounts payable (that portion paid in April of the next following fiscal year)	984,131,309	1,049,213,277	−65,081,968
3 Non-interest-bearing notes payable on demand—			
To the Asian Development Bank	8,178,470	8,405,163	−226,693
To the Caribbean Development Bank		2,393,877	−2,393,877
To the Inter-American Development Bank	20,445,937	23,792,950	−3,347,013
To the International Development Association	146,884,074	163,947,274	−17,063,200
	175,508,481	198,539,264	−23,030,783
4 Matured debt outstanding—			
Payable in Canadian Dollars—			
Conversion loan, 1958–61, 3%	2,000	4,000	−2,000
Conversion loan, 1958–65, 3¾%	29,900	34,900	−5,000
Conversion loan, 1958–72, 4¼%	2,443,400	3,767,150	−1,323,750
Refunding loan, 1950–68, 2¾%	169,000	197,000	−28,000
Fifth victory loan, 1943–59, 3%		318,400	−318,400
Sixth victory loan, 1944–60, 3%		398,550	−398,550
Seventh victory loan 1944/59–62 3%	455,450	480,900	−25,450
Eighth victory loan, 1945–63, 3%	520,450	551,300	−30,850
Ninth victory loan 1945–66 3%	955,250	1,052,450	−97,200
Canada savings bonds, series 5		88,550	−88,550
Canada savings bonds, series 6	154,500	168,300	−13,800
Canada savings bonds, series 7	134,500	150,850	−16,350
Canada savings bonds, series 8	341,900	382,350	−40,450
Canada savings bonds, series 9	269,450	288,800	−19,350
Canada savings bonds, series 10	280,450	327,900	−47,450
Canada savings bonds, series 11	464,000	537,100	−73,100
Canada savings bonds, series 12	1,142,350	1,402,850	−260,500
Canada savings bonds, series 13	1,224,750	1,710,300	−485,550
Canada savings bonds, series 14	1,006,750	1,247,950	−241,200
Canada savings bonds, series 15	1,283,100	1,595,150	−312,050
Canada savings bonds, series 16	1,617,650	2,100,000	−482,350
Canada savings bonds, series 18	9,234,700		9,234,700
Canada savings bonds, series 19	4,617,500	9,208,250	−4,590,750
Loan of 1957/59–60, 3%	1,000	1,000	
Loan of 1958–70, 3½%	15,500	22,500	−7,000
Loan of 1959/60–62, 5½%	2,000	7,000	−5,000
Loan of 1959–63, 4%	1,000	1,000	
Loan of 1959–75, 5½%	2,082,000		2,082,000
Loan of 1960–63, 5½%	5,000	6,000	−1,000
Loan of 1960–69, 5½%	14,000	26,000	−12,000
Loan of 1961–64, 4%	2,000	2,000	
Loan of 1961–64, 4%		5,000	−5,000
Loan of 1961–66, 4½%	2,000	2,000	
Loan of 1961/63–67, 4½%	9,000	10,000	−1,000
Loan of 1962/63–65, 4¼%	2,000	2,000	
Loan of 1962–69, 5½%	16,000	23,000	−7,000
Loan of 1962–69, 5½%	3,000	3,000	
Loan of 1963–64, 3¼%	1,000	1,000	
Loan of 1963/64–68, 5%	8,000	10,000	−2,000
Loan of 1964/65–67, 3¾%	1,000	1,000	
Loan of 1964–69, 5%	6,000	7,000	−1,000
Loan of 1964–71, 5%	11,000	20,000	−9,000
Loan of 1965–69, 5½%	2,000	2,000	
Loan of 1965–70, 5%	19,000	24,000	−5,000
Loan of 1965–73, 5%	80,000	166,000	−86,000
Loan of 1965–75, 5½%	196,000		196,000
Loan of 1966–67, 4%	2,000	2,000	
Loan of 1966–68, 5¼%	2,000	2,000	
Loan of 1966–69, 5¾%	17,000	23,000	−6,000
Loan of 1966–70, 5%	10,000	10,000	

Schedules to Statement of Assets and Liabilities as at March 31, 1976—*Continued*

	1976	1975	Net increase or decrease (—) during 1975–76
	$	$	$
SCHEDULE J—*Continued*			
Current Liabilities—*Continued*			
4 Matured debt outstanding—*Concluded*			
Payable in Canadian Dollars—*Concluded*			
Loan of 1966–70, 5¾%	6,000	18,000	−12,000
Loan of 1967–69, 5½%		5,000	−5,000
Loan of 1967–71, 6%	40,000	48,000	−8,000
Loan of 1967/68–71, 6%	7,000	10,000	−3,000
Loan of 1967–73, 5%	35,000	54,000	−19,000
Loan of 1967–73, 6¼%	59,000	144,000	−85,000
Loan of 1967/71/73–74, 5½%	56,000	381,000	−325,000
Loan of 1967–75, 5½%	99,000		99,000
Loan of 1968–69, 6¾%	1,000	1,000	
Loan of 1968–70, 6%	1,000	1,000	
Loan of 1968–70, 7%	15,000	15,000	
Loan of 1968–70, 6¾%	2,000	2,000	
Loan of 1968–71, 6¼%		1,000	−1,000
Loan of 1968–71, 6½%	1,000	1,000	
Loan of 1968–73, 7%	117,000	203,000	−86,000
Loan of 1968–74, 7%	69,000	215,000	−146,000
Loan of 1968–75, 5½%	123,000		123,000
Loan of 1969–70, 7¼%	5,000	7,000	−2,000
Loan of 1969–70, 7¾%	7,000	9,000	−2,000
Loan of 1969–70, 8%	3,000	3,000	
Loan of 1969–71, 8%	9,000	13,000	−4,000
Loan of 1969–72, 7¼%	17,000	25,000	−8,000
Loan of 1969–73, 8%	26,000	42,000	−16,000
Loan of 1969–74, 7¼%	50,000	111,000	−61,000
Loan of 1969–74, 8%	126,000	461,000	−335,000
Loan of 1970–71, 8%		11,000	−11,000
Loan of 1970–72, 6½%	3,000	3,000	
Loan of 1970–73, 6½%		1,000	−1,000
Loan of 1970–74, 6%	7,000	66,000	−59,000
Loan of 1970–75, 7¼%	55,000		55,000
Loan of 1970–75, 7¼%	73,000		73,000
Loan of 1970–75, 7¼%	460,000		460,000
Loan of 1971–73, 5¼%	6,000	153,000	−147,000
Loan of 1971–74, 5%	42,000	60,000	−18,000
Loan of 1971–74, 4¼%	3,000	69,000	−66,000
Loan of 1972–74, 5¾%	64,500	87,000	−22,500
Loan of 1974–76, 9¼%	341,000		341,000
Treasury bills	659,000	1,061,000	−402,000
	31,444,050	*29,672,500*	*1,771,550*
Payable in United States Dollars—			
Loan of 1949–74, 2¾%	24,610	76,137	−51,527
Loan of 1950–75, 2¾%	57,095		57,095
Payable in United Kingdom Pounds—			
Loan of 1933/34–63 Newfoundland stock, 3%	16,247	20,760	−4,513
Payable in Deutsche Marks—			
Loan of 1968–73, 6½%		8,542	−8,542
	31,542,002	29,777,939	1,764,063
5 Interest due and outstanding—			
Unpaid interest—			
Domestic loans	1,737,462,034	1,407,089,341	330,372,693
Germany loans	1,177	1,874	−697
London loans	24,865	31,771	−6,906
New York loans	81,794	155,943	−74,149
	1,737,569,870	1,407,278,929	330,290,941
6 Interest accrued	888,945,263	759,011,026	129,934,237

Schedules to Statement of Assets and Liabilities as at March 31, 1976—*Continued*

		1976	1975	Net increase or decrease (—) during 1975–76
		$	$	$
SCHEDULE J—*Concluded*				
Current Liabilities—*Concluded*				
	Other current liabilities—			
7	Accrued salaries and wages	100,465,731	68,550,235	31,915,496
8	Agriculture—Hog and lamb premiums—Outstanding warrants	26,363	43,488	−17,125
9	Outstanding post office money orders	45,477,791	49,268,139	−3,790,348
10	Post Office account			
11	Eldorado Mining and Refining Limited—Unpresented capital stock	24,080	24,080	
12	Bank of Canada—Outstanding cheques settlement account			
13	Letter of credit—Outstanding cheques			
14	Miscellaneous departmental paylist deductions	14,129,184	5,046,748	9,082,436
15	Outstanding imprest account cheques	256,164	219,885	36,279
16	Unemployment insurance account—Outstanding warrants	108,260,799	96,309,070	11,951,729
17	Olympic Account	24,301,048	9,577,574	14,723,474
		292,941,160	229,039,219	63,901,941
		5,706,057,132	4,910,274,986	795,782,146
SCHEDULE K				
Deposits and Trust Accounts—				
	Agriculture—			
1	Canadian Dairy Commission	50,781,307	31,644,015	19,137,292
2	Commonwealth Institute of biological control	22,941	14,006	8,935
3	Contractors holdbacks	315,328	55,563	259,765
4	Fees paid in advance	396,372	1,133,279	−736,907
5	Prairie farm emergency fund	9,066,972	9,066,972	
		60,582,920	*41,913,835*	*18,669,085*
	Communications—			
3	Contractors holdbacks	274,445	141,339	133,106
	Consumer and Corporate Affairs—			
6	Conflict of interest			
7	Deposit account	106,556	98,329	8,227
8	Estate fund—Bankruptcy Act	74,200	47,945	26,255
9	Security deposits—Bankruptcy Act	729,800	686,800	43,000
10	Shares in trust—Bankruptcy	31,266		31,266
11	Shares proceeds in trust—Bankruptcy	30,870		30,870
12	Small debtor revenue trust accounts	1,079,655	920,628	159,027
13	Unclaimed dividends and undistributed assets—Bankruptcy Act	1,480,089	1,338,702	141,387
14	Winding-up Act—Unclaimed dividends and undistributed assets	631,179	631,810	−631
		4,163,615	*3,724,214*	*439,401*
	Energy, Mines and Resources—			
3	Contractors holdbacks	486,963	317,820	169,143
15	Guarantee deposits—Oil and gas	30,778,244	47,400,606	−16,622,362
16	Miscellaneous project deposits	142,578	261,286	−118,708
		31,407,785	*47,979,712*	*−16,571,927*
	Environment—			
3	Contractors holdbacks	474,015	329,664	144,351
17	Fishing vessel insurance plan	5,219,750	3,925,152	1,294,598
18	Great Lakes Fisheries Commission—Lamprey research and control		25,610	−25,610
19	Guarantee deposits	628	628	
20	Miscellaneous project deposits	15,454	5,009	10,445
		5,709,847	*4,286,063*	*1,423,784*
	External Affairs—			
3	Contractors holdbacks	88,849	215,410	−126,561
21	Canadian Cultural Institute account	590,327	554,086	36,241
	Canadian International Development Agency—			
3	Contractors holdbacks	2,324,493	1,250,651	1,073,842
22	Guarantee deposits	735	735	
23	International agencies—Travel account	18,417	4,652	13,765
		3,022,821	*2,025,534*	*997,287*

Schedules to Statement of Assets and Liabilities as at March 31, 1976—*Continued*

		1976	1975	Net increase or decrease (−) during 1975–76
		$	$	$
SCHEDULE K—*Continued*				
Deposit and Trust Accounts—*Continued*				
	Finance—			
24	Common school funds—Ontario and Quebec	2,677,771	2,677,771	
25	Crown corporations deposits—			
	Atomic Energy of Canada Limited	1,000,000	1,000,000	
	Crown Assets Disposal Corporation	550,000	550,000	
	Export Development Corporation—Interest-bearing	20,000,000	43,975,579	−23,975,579
	Royal Canadian Mint			
	Royal Canadian Mint—Coin sets			
26	Foreign claims fund	2,874,921	2,575,595	299,326
27	Investors indemnity fund	−119	16,088	−16,207
28	King George V silver jubilee cancer fund for Canada		69,407	−69,407
29	Provincial tax collection agreements account	51,244,247		51,244,247
30	Public officers guarantee account	162,258	207,397	−45,139
31	Romania claims fund	54,866	52,892	1,974
32	War claims fund—World War 1	337,579	241,932	95,647
33	War claims fund—World War 2	2,215,993	1,472,428	743,565
	Auditor General's office—			
34	United Nations suspense account		22,319	−22,319
	Insurance—			
35	Civil service insurance minor beneficiaries	408		408
		81,117,924	*52,861,408*	*28,256,516*
	Indian Affairs and Northern Development—			
3	Contractors holdbacks	2,076,666	1,502,453	574,213
36	Guarantee deposits	35,846,066	76,352,186	−40,506,120
	Indian Affairs—			
37	Fines—Indian Act	150,396	120,701	29,695
38	Guarantee deposits—Reserve resources	423,493	538,068	−114,575
39	Guarantee deposits—Rotating herds	65,087	71,664	−6,577
40	Indian agencies revenue trust bank accounts	609,278	828,277	−218,999
41	Indian band funds	94,601,233	67,831,143	26,770,090
42	Indian band funds—Shares and certificates	20,000	20,000	
43	Indian compensation funds	134,435	126,357	8,078
44	Indian contributions to the subsidy housing program	50,257	83,274	−33,017
45	Indian estate accounts	1,534,447	1,274,045	260,402
46	Indian rental suspense account	930,866	1,336,302	−405,436
47	Indian savings accounts	997,491	742,343	255,148
48	Indian special accounts	125,794	35,056	90,738
49	Land assurance fund	222,977	187,798	35,179
50	Prepayments—Eskimo small boats assistance		807	−807
		137,788,486	*151,050,474*	*−13,261,988*
	Industry, Trade and Commerce—			
3	Contractors holdbacks	2,429,608	1,671,582	758,026
51	Deposits respecting capital cost allowances on commercial and fishing vessels		306,309	−306,309
52	Fairs and shows	307,284	495,574	−188,290
3	Statistics Canada—Contractors holdbacks	885	10,668	−9,783
		2,737,777	*2,484,133*	*253,644*
	Justice—			
53	Courts unclaimed trust funds	3,459	3,459	
54	Federal court fees—Prepayment	1,332	1,128	204
55	Federal court—Montreal admiralty division trust fund	824	824	
56	Federal court including admiralty	2,267,739	2,325,215	−57,476
57	Tax Review Board fees	9,185	11,735	−2,550
		2,282,539	*2,342,361*	*−59,822*
	Labour—			
58	Fair wages suspense account	57,906	64,216	−6,310
59	Labour Standards Code	199,644	285,772	−86,128
	Information Canada—			
60	Deposits for publications			
		257,550	*349,988*	*−92,438*

Schedules to Statement of Assets and Liabilities as at March 31, 1976—*Continued*

		1976	1975	Net increase or decrease (−) during 1975–76
		$	$	$
SCHEDULE K—*Continued*				
Deposit and Trust Accounts—*Continued*				
	Manpower and Immigration—			
3	Contractors holdbacks	2,692,994	3,569,070	−876,076
61	Immigration guarantee fund	2,214,736	2,295,899	−81,163
		4,907,730	*5,864,969*	*−957,239*
	National Defence—			
3	Contractors holdbacks	2,458,239	2,546,066	−87,827
62	Estates—Armed services	230,658	119,554	111,104
63	Extra-mural grants—Defence Research Board	89,339	115,461	−26,122
	Foreign governments—			
64	United Kingdom	30,184	168,402	−138,218
65	United States of America	4,926	4,271	655
66	Federal Republic of Germany	1,652,556	1,309,872	342,684
67	Herbert Lott naval trust fund	982	1,090	−108
68	Instalment purchase of bonds	8,612,253	7,103,994	1,508,259
69	Permanent services deferred pay	−413	1,391,722	−1,392,135
70	Saclant Westland Fleet Broadcast Project	125,309	148,515	−23,206
71	Strathcona trust fund	500,000	500,000	
		13,704,033	*13,408,947*	*295,086*
	National Health and Welfare—			
72	Health insurance supplementary fund	23,755	26,740	−2,985
73	World health organization	33,790	29,408	4,382
	Medical Research Council—			
74	Donations and bequests	78,205	76,404	1,801
		135,750	*132,552*	*3,198*
	National Revenue—			
	Customs and Excise—			
3	Contractors holdbacks	3,323		3,323
75	Guarantee deposits	4,104,503	4,125,213	−20,710
76	Temporary deposits received from importers	870,654	1,169,222	−298,568
	Taxation—			
77	Income tax appeals—Security deposits	1,200	1,200	
78	Gift tax collections—Provinces		6,623	−6,623
79	Succession duties collections—Provinces		60,318	−60,318
		4,979,680	*5,362,576*	*−382,896*
	Post Office—			
80	Guarantee fund—Bonds	311,500	441,500	−130,000
81	Guarantee fund—Cash	−3,242	5,464	−8,706
82	Philatelic trust account	535,096	579,446	−44,350
83	Post Office savings bank	3,079,079	3,142,279	−63,200
		3,922,433	*4,168,689*	*−246,256*
	Privy Council—			
84	Chief Electoral Officer—Candidates elections deposits	1,800		1,800
	Public Works—			
85	Burrard Dry Dock pontoons—Replacement fund	392	235,833	−235,441
3	Contractors holdbacks	18,794,038	15,907,186	2,886,852
86	Fraser River (New Westminster railway bridges) maintenance	197,440	418,359	−220,919
87	Provincial sales tax witheld	366	895	−529
88	Shared cost projects	1,459,323	−103,653	1,562,976
		20,451,559	*16,458,620*	*3,992,939*
	Regional Economic Expansion—			
3	Contractors holdbacks	44,066	8,757	35,309
89	Deposits for sharing costs of certain projects	6,338	6,338	
		50,404	*15,095*	*35,309*
	Science and Technology—			
3	Contractors holdbacks	1,176	4,504	−3,328
	National Research Council—			
3	Contractors holdbacks	226,971	114,960	112,011
90	Special fund	2,052,040	2,006,894	45,146
91	Trust fund	278,218	204,468	73,750
		2,558,405	*2,330,826*	*227,579*

Schedules to Statement of Assets and Liabilities as at March 31, 1976—*Continued*

		1976	1975	Net increase or decrease (—) during 1975–76
		$	$	$
SCHEDULE K—*Concluded*				
Deposit and Trust Accounts—*Concluded*				
	Secretary of State—			
92	National Library—Special operating account	43,521	87,214	−43,693
	National Museums of Canada—			
93	Special account	798,284	536,122	262,162
94	Trust account	61,891	50,097	11,794
	Public Archives—			
95	Mackenzie King trust account	275,539	310,639	−35,100
96	Provincial sales tax collections—Ontario	23	36	−13
		1,179,258	*984,108*	*195,150*
	Solicitor General—			
	Correctional Services—			
3	Contractors holdbacks	20,617		20,617
97	Inmates earnings	929,730	959,161	−29,431
98	Inmates trust funds—Unclaimed	12,358	8,921	3,437
99	National advisory network	10,625		10,625
100	Provincial sales tax collections	3,292	2,188	1,104
	Royal Canadian Mounted Police—			
101	Benefit fund	575,138	600,915	−25,777
68	Instalment purchase of bonds	3,407,405	2,773,905	633,500
		4,959,165	*4,345,090*	*614,075*
	Supply and Services—			
102	Undistributed union dues	37,016	33,616	3,400
103	Bonds deposited by insurance companies and others—Interest clearing accounts			
104	Contractors security deposits (sundry departments)—			
	Bonds	2,171,200	3,383,200	−1,212,000
	Cash	2,226,149	2,219,784	6,365
	Certified cheques	617,509	341,881	275,628
68	Instalment purchase of bonds	20,934,062	25,676,430	−4,742,368
105	Royal Canadian Mint Account	2,966,667	1,578,706	1,387,961
		28,952,603	*33,233,617*	*−4,281,014*
	Transport—			
3	Contractors holdbacks	9,429,701	11,409,419	−1,979,718
106	Crown corporation deposits—			
	Canadian National (West Indies) Steamships, Limited	95,000	95,000	
107	Loran C—United States Coast Guard—Deposit account	30,474	6,436	24,038
108	Maritime pollution claim fund	36,807,527	27,122,708	9,684,819
	Canadian Transport Commission—			
3	Contractors holdbacks	13,002	15,438	−2,436
109	National Harbours Board—			
	Special account No. 1	5,609,679	8,793,377	−3,183,698
	Special account No. 2	206,831	128,533	78,298
	Special account No. 3			
	Special account No. 4		743,268	−743,268
110	Province of Newfoundland—Social security assessment collections	360	14	346
111	Unclaimed moneys due Canadian seamen	5,892	10,058	−4,166
112	United Kingdom—Advance for services at Goose Bay	468	28,816	−28,348
		52,198,934	*48,353,067*	*3,845,867*
	Treasury Board—			
113	Blue Cross premiums	102,483	102,483	
	Veterans Affairs—			
114	Army benevolent fund	3,645,639	3,688,664	−43,025
115	Canadian Pension Commission—Administration trust fund	18,306,273	16,932,448	1,373,825
3	Contractors holdbacks	61,251	43,244	18,007
116	Estates Fund	19,841	3,446	16,395
117	Veterans administration and welfare trust fund	1,892,114	1,817,871	74,243
118	Veterans care trust fund	11,736,428	11,308,958	427,470
	Soldier Settlement and Veterans Land Acts—			
3	Contractors holdbacks	230	230	
119	Indian and Eskimo housing assistance trust account	53,325	144,428	−91,103
120	Veterans Land Act trust accounts general	4,373,630	6,542,011	−2,168,381
		40,088,731	*40,481,300*	*−392,569*
		507,538,677	484,401,000	23,137,677

Schedules to Statement of Assets and Liabilities as at March 31, 1976—*Continued*

	1976	1975	Net increase or decrease (−) during 1975–76
	$	$	$
SCHEDULE L			
Annuity, Insurance and Pension Accounts—			
SOCIAL SECURITY ACCOUNTS—			
1 Canada Pension Plan	9,769,822,686	8,262,422,656	1,507,400,030
2 Old Age Security Fund		1,030,255	−1,030,255
3 Unemployment Insurance account			
	9,769,822,686	8,263,452,911	1,506,369,775
OTHER—			
4 Agriculture—Crop reinsurance fund	27,089,576	15,544,729	11,544,847
Finance—			
5 Insurance—Civil service insurance fund	19,977,954	20,495,870	−517,916
Manpower and Immigration—			
Unemployment Insurance Commission—			
6 Annuities agents pension account	100,414	103,841	−3,427
7 Government annuities	1,241,498,371	1,251,485,256	−9,986,885
National Defence—			
8 Canadian forces superannuation account	6,456,829,754	5,772,130,854	684,698,900
9 Regular forces death benefit account	26,329,312	24,825,834	1,503,478
Parliament—			
10 Members of Parliament retiring allowances account	7,836,412	6,831,892	1,004,520
Solicitor General—			
Royal Canadian Mounted Police—			
11 Dependants pension fund	8,735,145	8,617,381	117,764
12 Superannuation account	487,666,819	393,948,396	93,718,423
Treasury Board—			
13 Hospital insurance outside Canada	90,278	119,766	−29,488
14 Public service death benefit account	44,179,283	36,148,153	8,031,130
15 Public service superannuation account	7,312,248,145	6,420,297,891	891,950,254
16 Supplementary retirement benefit account	129,579,048	75,635,816	53,943,232
17 Retirement fund	8,005	8,025	−20
	7,486,104,759	*6,532,209,651*	*953,895,108*
Veterans Affairs—			
18 Returned soldiers insurance fund	5,531,024	6,253,863	−722,839
19 Veterans insurance fund	32,649,201	32,946,650	−297,449
20 Veterans Land Act fire insurance fund	36,700	36,700	
21 Veterans Land Act insurance account	103,639	103,564	75
	38,320,564	*39,340,777*	*−1,020,213*
	15,800,489,080	14,065,534,481	1,734,954,599
	25,570,311,766	22,328,987,392	3,241,324,374
SCHEDULE M			
Undisbursed Balances of Appropriations to Special Accounts—			
1 Agriculture—Reserve for wheat inventory reduction payments		73,293	−73,293
2 External Affairs—International assistance account	43,230,684	73,017,197	−29,786,513
National Defence—			
3 Replacement of material Sec. 11 National Defence Act	1,428,380	1,466,997	−38,617
4 Surplus Crown assets	7,159,773	946,967	6,212,806
Secretary of State—			
5 National Library of Canada purchase account	426,833	342,071	84,762
6 National Museums of Canada purchase account	5,504,710	4,015,234	1,489,476
7 Transport—Railway grade crossing fund	28,817,833	47,434,814	−18,616,981
Urban Affairs—			
8 National Capital Commission—National capital fund	7,000,000	12,000,000	−5,000,000
	93,568,213	139,296,573	−45,728,360

Schedules to Statement of Assets and Liabilities as at March 31, 1976—*Continued*

	1976	1975	Net increase or decrease (−) during 1975–76
	$	$	$
SCHEDULE N			
Provision for Compound and Bonus Interests on Canada Savings Bonds—			
1 Coumpound interest—			
Series 21	91,509	300,000	−208,491
Series 22			
Special replacement series	1,953,938	1,200,000	753,938
Series 23		500,000	−500,000
Series 24	74,633,826	1,500,000	73,133,826
Series 25	28,807,698	17,100,000	11,707,698
Series 26	18,070,000	7,700,000	10,370,000
Series 27	6,150,000	2,300,000	3,850,000
Series 28	2,810,000	1,100,000	1,710,000
	132,516,971	31,700,000	100,816,971
Bonus—			
Series 17	4,680,710	1,930,710	2,750,000
Series 18		1,380,270	−1,380,270
Series 19			
Series 20	2,084,970	1,004,970	1,080,000
Series CS	8,903,840	4,013,840	4,890,000
Series 22	4,899,250	2,189,250	2,710,000
Special replacement series	6,486,000	2,706,000	3,780,000
Series 23	13,332,200	5,782,200	7,550,000
Series 24	79,912,801	31,959,000	47,953,801
Series 25	27,925,680	11,775,680	16,150,000
Series 26	37,544,600	14,954,600	22,590,000
Series 27	33,728,400	14,198,400	19,530,000
Series 28	22,052,100	9,032,100	13,020,000
	241,550,551	100,927,020	140,623,531
	374,067,522	132,627,020	241,440,502
SCHEDULE O			
Deferred Revenue—			
Energy, Mines and Resources—			
1 Atomic Energy of Canada Limited—Deferred interest	63,856,660	357,025	63,499,635
Eldorado Nuclear Limited—Deferred interest	6,748,103	4,152,550	2,595,553
Quebec Hydro—Research Institute—Deferred interest	3,019,455	3,070,309	−50,854
External Affairs—			
2 Canadian International Development Agency	1,459,720	983,861	475,859
Finance—			
3 Deferred interest—United Kingdom Financial Agreement Act, 1946	101,077,267	101,077,267	
4 Federal-provincial special development loans	5,518	5,858	−340
Federal-provincial employment loans	127,718	136,193	−8,475
Winter capital projects	284,759	23,652	261,107
5 Saint John Harbour Bridge Authority—Deferred interest	57,749	36,925	20,824
6 Unamortized premiums on loans	7,876,001	3,761,265	4,114,736
	109,429,012	*105,041,160*	*4,387,852*
Indian Affairs and Northern Development—			
7 Capitalized interest—Miscellaneous	3,211,154	2,988,114	223,040
Regional Economic Expansion—			
8 Capitalized interest—Miscellaneous	32,870,004	26,042,120	6,827,884
Supply and Services—			
Agreements of sale of Crown assets—			
9 Crown Assets Disposal Corporation—Government equity in agency account	10,525,682	13,239,560	−2,713,878
Transport—			
10 Deferred interest—The St. Lawrence Seaway Authority	192,205,744	161,643,655	30,562,089
	423,325,534	317,518,354	105,807,180

Schedules to Statement of Assets and Liabilities as at March 31, 1976—*Continued*

		1976	1975	Net increase or decrease (—) during 1975–76
		$	$	$
SCHEDULE P				
Suspense Accounts—				
1	Agriculture	50,462	47,734	2,728
2	Unclaimed warrants	495	495	
1	Communications	10,638	25,210	−14,572
1	Canadian Radio-Television Commission	125		125
3	Private commercial broadcasting licences	46,995	49,220	−2,225
1	Consumer and Corporate Affairs	1,383	25,894	−24,511
	Anti-inflation Board			
1	Energy, Mines and Resources	14,707	26,106	−11,399
1	Environment	657,419	1,507,759	−850,340
1	External Affairs	596,512	293,402	303,110
1	Canadian International Development Agency	92,962	92,791	171
1	Finance	11,270,834	5,847,785	5,423,049
4	Loan subscriptions at credit of subscribers in arrears	78,468	77,242	1,226
5	Matured bonds and interest unclaimed	221,168	215,575	5,593
1	Unallocated funds	5,506	16,501	−10,995
6	Unclaimed cheques	2,838,831	2,496,995	341,836
7	Unclaimed government drafts	870	811	59
8	Unclaimed war savings certificates and stamps	317,674	317,539	135
9	Unredeemable coupons—			
	Canada	49,618	49,627	−9
	New York	2,177	2,215	−38
	Insurance	3,200		3,200
1	Auditor General		52	−52
1	Governor General and Lieutenant-Governors	12,801		12,801
1	Indian Affairs and Northern Development	6,886	1,175	5,711
1	Industry, Trade and Commerce	86,308	32,900	53,408
10	Expo 67 winding-up suspense account	24,414	29,816	−5,402
1	Statistics Canada		3,221	−3,221
1	Justice	716	2,105	−1,389
11	Repayment defalcations			
1	Labour		352	−352
1	Manpower and Immigration	26,013	23,261	2,752
1	National Defence	278,463	674,060	−395,597
1	National Health and Welfare	7,388	1,613	5,775
	National Revenue—			
12	Customs and Excise	8,039	42,340	−34,301
1	Taxation			
	Parliament—			
1	House of Commons	−82,324	−44,740	−37,584
1	Library of Parliament	−5,458	−2,395	−3,063
13	Post Office—			
	Olympic stamps	1,867,838	949,444	918,394
	Olympic coins	−3,440,353	−2,346,814	−1,093,539
1	Privy Council			
1	Public Works	69,626	2,726,348	−2,656,722
1	Regional Economic Expansion	16,805	6,753	10,052
1	Science and Technology		300	−300
1	National Research Council	25,879	5,569	20,310
1	Secretary of State		10,226	−10,226
1	National Museums of Canada	37,701	22,996	14,705
1	Public Archives	10,616	3,348	7,268
1	Public Service Commission	3,592	37,288	−33,696
1	Solicitor General	406,592	20,107	386,485
1	Supply and Services	2,457,414	175,369	2,282,045
14	Outstanding interdepartmental settlement advices	1,423,120		1,423,120
15	Crown Assets Disposal Corporation	20,868	89,267	−68,399
16	Heritage Canada	15,800	9,973	5,827
1	Canadian Government Printing Bureau			
1	Transport	170,131	118,749	51,382
17	Radio message tolls			
1	Treasury Board	203		203
1	Urban Affairs		1,249	−1,249
18	Canadian Habitat Secretariat	297		297
1	Veterans Affairs	535,445	699,116	−163,671
		20,244,864	14,385,949	5,858,915

Schedules to Statement of Assets and Liabilities as at March 31, 1976—*Continued*

	Maturity date	%	Issue date	Series	Interest[1]	1976	1975	Net increase or decrease (−) during 1975–76
					$	$	$	$
SCHEDULE Q								
Unmatured debt—								
Marketable bonds—								
Payable in Canadian Dollars—								
	Matured in 1975–76							
1	1975—Apr. 1	6¼	Oct. 1, 1968	F32			200,000,000	−200,000,000
1	Apr. 1	7¼	May 1, 1970	F51			225,000,000	−225,000,000
2	July 1	7¾	July 1/70–July 1/73	F55			435,000,000	−435,000,000
3	Oct. 1	5¼	Oct. 1, 1959	T36			310,361,000	−310,361,000
3	Oct. 1	5½	Dec. 1, 1965	CT24			50,000,000	−50,000,000
3	Oct. 1	5½	Feb.1, 1967	F9			70,000,000	−70,000,000
4	Dec. 15	7¼	Aug. 15/70–Oct. 1/70	F56			449,266,000	−449,266,000
5	1976—Feb. 1	9¼	June 15/74–Oct. 1/74	F82			150,000,000	−150,000,000
							1,889,627,000	*−1,889,627,000*
	Maturing in 1976–77							
6	1976—Apr. 1	5¼	Feb. 15, 1960	T38	23,990,890	436,198,000	436,198,000	
7	June 1	3½	June 1, 1954	T11	8,029,011	247,046,500	247,046,500	
6	June 1	5¾	June 1, 1971	F65	7,187,500	125,000,000	125,000,000	
8	Aug. 1	6¼	Aug. 1, 1971	F67	21,819,531	349,112,500	350,000,000	−887,500
6	Oct. 1	5½	Apr. 1/71–Oct. 1/71	F63	21,725,000	395,000,000	395,000,000	
9	Dec. 1	7	Dec 1/73–Feb. 1/74 July 1/75	F77	28,000,000	400,000,000	350,000,000	50,000,000
10	1977—Feb. 1	9¼	June 15/74–Aug. 15/74	F83	55,496,023	599,957,000	599,994,000	−37,000
					166,247,955	*[2][3]2,552,314,000*	*2,503,238,500*	*49,075,500*
	Maturing in 1977–78							
6	1977—Apr. 1	6½	Apr. 1/72–Apr. 1/73–Apr. 1/74	F72	43,875,000	675,000,000	675,000,000	
11	July 1	7	July 1/72–Sept. 1/72	F74	45,500,000	650,000,000	650,000,000	
6	Sept. 1	7	May 1/70–Dec. 15/70	F52	35,000,000	500,000,000	500,000,000	
12	1978—Jan. 15	3¾	Jan. 15/53–May 1/58	T5	7,796,681	207,911,500	207,911,500	
6	Feb. 1	6¼	Apr. 1, 1975	F89	17,187,500	275,000,000		275,000,000
6	Feb. 1	7½	Aug. 1, 1975	F92	5,625,000	75,000,000		75,000,000
13	Feb. 1	9	Oct. 1, 1975	F93	18,000,000	200,000,000		200,000,000
					172,984,181	*[3]2,582,911,500*	*2,032,911,500*	*550,000,000*
	Maturing in 1978–79							
14	1978—Apr. 1	9¼	Oct. 1, 1974	F86	30,062,500	325,000,000	325,000,000	
6	July 1	8	July 1, 1969	F41	10,000,000	125,000,000	125,000,000	
15	July 1	7½	Dec. 1/74–July 1/75	F88	43,125,000	575,000,000	525,000,000	50,000,000
16	Oct. 1	7¾	Oct. 1, 1973	F76	32,937,500	425,000,000	425,000,000	
6	Dec. 15	8½	Dec. 15, 1975	F98	23,375,000	275,000,000		275,000,000
					139,500,000	*[3]1,725,000,000*	*1,400,000,000*	*325,000,000*
	Maturing in 1979–80							
17	1979—Apr. 1	7	Apr. 1, 1974	F80	22,750,000	325,000,000	325,000,000	
6	June 1	6½	June 1/71–Dec. 15/72–Feb. 1/73	F66	38,025,000	585,000,000	585,000,000	
6	Oct. 1	3½	Oct. 1954	T13	11,155,511	343,246,500	343,246,500	
18	Oct. 1	7½	July 1/75–Aug. 15/75	F90	46,875,000	625,000,000		625,000,000
6	Dec. 15	5¾	Dec. 15, 1971	F71	12,937,500	225,000,000	225,000,000	
					131,743,011	*[3]2,103,246,500*	*1,478,246,500*	*625,000,000*
	Maturing in 1980–81							
19	1980—Apr. 1	6½	Apr. 1/71–Apr. 1/75	F64	28,125,000	450,000,000	200,000,000	250,000,000
20	Aug. 1	5½	Aug. 1, 1972	AT14	4,683,855	85,161,000	89,669,000	−4,508,000
21	Aug. 1	5½	Feb. 1, 1966	CT26	3,107,142	56,493,500	57,385,500	−892,000
6	Aug. 1	5½	May 1/66–Feb. 1/67	F3	8,589,515	156,173,000	156,173,000	
22	Oct. 1	9	Oct. 1, 1975	F95	18,000,000	200,000,000		200,000,000
23	Dec. 1	7½	Dec. 1/73–Feb. 1/74	F78	60,000,000	800,000,000	800,000,000	
6	1981—Feb. 1	8½	Feb. 1, 1976	F99	12,750,000	150,000,000		150,000,000
					135,255,512	*[3]1,897,827,500*	*1,303,227,500*	*594,600,000*

Schedules to Statement of Assets and Liabilities as at March 31, 1976—*Continued*

					Interest[1]	1976	1975	Net increase or decrease (—) during 1975–76
					$	$	$	$
SCHEDULE Q—*Continued*								
Unmatured debt—*Continued*								
Marketable bonds—*Continued*								
Payable in Canadian Dollars—*Continued*								
	Maturity date	%	Issue date	Series				
	Maturing in 1981–82							
24	1981—Aug. 1	7¼	Aug. 1, 1976	F68	64,344	887,500		887,500
25	1982—Feb. 1	9¼	June 15, 1974	F84	3,977	43,000	6,000	37,500
					68,321	*930,500*	*6,000*	*924,500*
	Maturing in 1983–84							
26	1983—Sept. 1	4½	Sept. 1, 1958	T29	89,670,575	1,992,679,450	1,992,679,450	
	Maturing in 1984–85							
6	1984—Apr. 1	7½	Apr. 1, 1974	F39	5,236,575	69,821,000	69,821,000	
	Maturing in 1985–86							
27	1985—Dec. 15	8	Dec. 15, 1975	F57	9,283,280	116,041,000	734,000	115,307,000
	Maturing in 1986–87							
6	1986—Oct. 1	8	Oct. 1/69—Feb. 15/70	F47	18,830,400	235,380,000	235,380,000	
	Maturing in 1988–89							
6	1988—June 1	5	June 1963	AT21	5,000,000	100,000,000	100,000,000	
6	June 1	5	Feb. 1964	CT9	2,500,000	50,000,000	50,000,000	
					7,500,000	*150,000,000*	*150,000,000*	
	Maturing in 1989–90							
6	1989—Feb. 15	6¾	Feb. 15, 1971	F61	10,125,000	150,000,000	150,000,000	
	Maturing in 1990–91							
6	1990—May 1	5¼	May 1/64—July 1/64—Sept. 1/65	CT12	11,812,500	225,000,000	225,000,000	
6	May 1	5¼	Apr. 1, 1967	F12	6,562,500	125,000,000	125,000,000	
					18,375,000	*350,000,000*	*350,000,000*	
	Maturing in 1992–93							
6	1992—Sept. 1	5¾	Sept. 1/66—Dec. 15/66—Feb. 1/67	F6	12,937,500	225,000,000	225,000,000	
	Maturing in 1994–95							
28	1994—June 15	9¼	June 15/74—July 1/75—Aug. 15/75	F85	32,643,900	343,620,000	148,870,000	194,750,000
6	Dec. 1	6¼	Dec. 1, 1967	F23	7,813	125,000	125,000	
					32,651,713	*343,745,000*	*148,995,000*	*194,750,000*
	Maturing in 1995–96							
6	1995—Oct. 1	6¼	Oct. 1, 1968	F33	6,500,000	100,000,000	100,000,000	
6	Oct. 1	10	Oct. 1/75—Dec. 1/75—Feb. 1/76	F97	60,000,000	600,000,000		600,000,000
					66,500,000	*700,000,000*	*100,000,000*	*600,000,000*
	Maturing in 1996–97							
29	1996—Sept. 15 (FORMERLY PERPETUAL)	3	Sept. 15, 1936	P1	1,650,000	55,000,000	55,000,000	
	Maturing in 1997–98							
30	1998—Mar. 15	3¾	Sept. 15, 1956	T15	7,389,188	197,045,000	197,045,000	
					1,025,948,211	15,446,941,450	14,281,911,450	1,165,030,000
	Payable in United States dollars—							
31	1975—Sept. 15	2¾	Sept. 15, 1950				30,301,591	−30,301,591
32	1987—Oct. 15	5	Oct. 15, 1962		3,372,970	67,459,392	69,189,120	−1,729,728
33	1988—June 1	6⅞	June 1 ,1968		7,432,425	108,108,000	108,108,000	
					10,805,395	*175,567,392*	*207,598,711*	*−32,031,319*
					1,036,753,606	15,622,508,842	14,489,510,161	1,132,998,681

Schedules to Statement of Assets and Liabilities as at March 31, 1976—*Continued*

SCHEDULE Q—*Continued*

Unmatured Debt—*Continued*

Marketable Bonds—*Concluded*

Payable in Canadian Dollars—*Concluded*

	Maturity date	%	Issue date	Series	Interest[1]	1976	1975	Net increase or decrease (−) during 1975–76
					$	$	$	$
	Canada Savings Bonds*—							
34	1975—Nov.	4½–5½	1963	S18			34,384,250	−34,384,250
35	1976—Nov.	4½–5½	1962	S17	2,727,866	[2][3]49,597,550	53,282,400	−3,684,850
35	1977—Nov.	4½–5½	1965	S20	1,561,159	[3]28,384,700	30,551,700	−2,167,000
35	1978—Oct.	6–7	Special Replacement	RS 1968	9,022,150	[3]128,887,850	135,667,950	−6,780,100
35	1978—Nov.	7–8¼	1969–70	S24	219,526,886	[3]2,660,931,950	2,790,346,550	−129,414,600
35	1979—Nov.	5–6	Centennial	CS 1966	9,127,143	[3]152,119,050	159,230,100	−7,111,050
35	1980—Nov.	5½–6	1967–68	S22	4,143,359	[3]75,333,800	80,017,700	−4,683,900
35	1980—Nov.	5¾–7¾	1971–72	S26	69,498,987	[3]926,653,150	987,762,350	−61,109,200
35	1981—Nov.	6¾–8	1970–71	S25	69,249,320	865,616,500	912,833,100	−47,216,600
35	1982—Nov.	5¾–7	1968–69	S23	20,949,849	299,283,550	318,650,950	−19,367,400
36	1983—Nov.	9¾	1974–75	S29	537,858,434	5,516,496,750	6,028,169,250	−511,672,500
35	1984—Nov.	5½–7¾	1972–73	S27	58,253,787	776,717,150	846,103,150	−69,386,000
37	1984—Nov.	8¾–9½	1975–76	S30	312,690,245	3,573,602,800		3,573,602,800
35	1985—Nov.	7–8	1973–74	S28	34,781,487	463,753,150	538,182,600	−74,429,450
					1,349,390,672	15,517,377,950	12,915,182,050	2,602,195,900

Special non-marketable bonds—

38 Canada Pension Plan Investment Fund—

Maturing date	%	Issue date	Series			
Maturing in 1986–87						
1986	5.29	1966		5,396	102,000	102,000
1986	5.42	1966		7,805	144,000	144,000
1986	5.37	1966		8,270	154,000	154,000
1986	5.39	1966		7,869	146,000	146,000
1986	5.40	1966		7,884	146,000	146,000
1986	5.44	1966		8,758	161,000	161,000
1986	5.48	1966		8,165	149,000	149,000
1986	5.60	1966		7,728	138,000	138,000
1986	5.51	1966		7,987	145,000	145,000
1986	5.51	1966		6,557	119,000	119,000
1987	5.61	1967		10,154	181,000	181,000
1987	5.49	1967		5,929	108,000	108,000
1987	5.36	1967		10,774	201,000	201,000
				103,276	*1,894,000*	*1,894,000*
Maturing in 1987–88						
1987	5.39	1967		10,241	190,000	190,000
1987	5.37	1967		11,008	205,000	205,000
1987	5.48	1967		10,357	189,000	189,000
1987	5.56	1967		11,120	200,000	200,000
1987	5.61	1967		11,725	209,000	209,000
1987	5.61	1967		10,603	189,000	189,000
1987	5.69	1967		10,128	178,000	178,000
1987	6.14	1967		9,947	162,000	162,000
1987	6.27	1967		22,760	363,000	363,000
1988	6.44	1968		18,354	285,000	285,000
1988	6.51	1968		20,311	312,000	312,000
1988	6.53	1968		40,029	613,000	613,000
1988	6.53	1968		46,951	719,000	719,000
				233,534	*3,814,000*	*3,814,000*

*Note: Principal is payable at maturity, or on demand prior to maturity with accrued interest payable to the end of the month preceding redemption.

Schedules to Statement of Assets and Liabilities as at March 31, 1976—*Continued*

Maturity date	%	Issue date	Series	Interest[1]	1976	1975	Net increase or decrease (—) during 1975–76
				$	$	$	$
SCHEDULE Q—*Continued*							
Unmatured debt—*Continued*							
Special non-marketable bonds—*Continued*							
Canada Pension Plan Investment Fund—*Continued*							
Maturing in 1988–89							
1988	6.71	1968		36,167	539,000	539,000	
1988	6.61	1968		34,174	517,000	517,000	
1988	6.59	1968		41,781	634,000	634,000	
1988	6.79	1968		37,956	559,000	559,000	
1988	6.66	1968		39,627	595,000	595,000	
1988	6.44	1968		31,041	482,000	482,000	
1988	6.40	1968		36,544	571,000	571,000	
1988	6.62	1968		28,996	438,000	438,000	
1988	6.76	1968		23,187	343,000	343,000	
1989	6.92	1969		20,414	295,000	295,000	
1989	7.17	1969		17,136	239,000	239,000	
1989	7.11	1969		28,084	395,000	395,000	
				375,107	*5,607,000*	*5,607,000*	
Maturing in 1989-90							
1989	7.16	1969		25,561	357,000	357,000	
1989	7.19	1969		27,610	384,000	384,000	
1989	7.26	1969		23,668	326,000	326,000	
1989	7.45	1969		36,058	484,000	484,000	
1989	7.46	1969		30,213	405,000	405,000	
1989	7.47	1969		27,564	369,000	369,000	
1989	7.60	1969		25,840	340,000	340,000	
1989	7.94	1969		22,470	283,000	283,000	
1989	7.83	1969		17,148	219,000	219,000	
1990	8.17	1970		17,647	216,000	216,000	
1990	8.33	1970		17,160	206,000	206,000	
1990	8.29	1970		38,963	470,000	470,000	
				309,902	*4,059,000*	*4,059,000*	
Maturing in 1990-91							
1990	8.14	1970		23,443	288,000	288,000	
1990	7.85	1970		48,121	613,000	613,000	
1990	8.08	1970		46,541	576,000	576,000	
1990	8.12	1970		37,271	459,000	459,000	
1990	8.08	1970		37,572	465,000	465,000	
1990	8.00	1970		36,080	451,000	451,000	
1990	7.98	1970		33,356	418,000	418,000	
1990	7.91	1970		27,606	349,000	349,000	
1990	7.91	1970		45,878	580,000	580,000	
1991	7.54	1971		19,830	263,000	263,000	
1991	7.01	1971		17,946	256,000	256,000	
1991	6.79	1971		49,499	729,000	729,000	
				423,143	*5,447,000*	*5,447,000*	
Maturing in 1991-92							
1991	6.90	1971		51,267	743,000	743,000	
1991	6.83	1971		54,162	793,000	793,000	
1991	7.08	1971		63,012	890,000	890,000	
1991	7.26	1971		45,956	633,000	633,000	
1991	7.41	1971		41,274	557,000	557,000	
1991	7.54	1971		40,640	539,000	539,000	
1991	7.25	1971		28,782	397,000	397,000	
1991	7.14	1971		32,487	455,000	455,000	
1991	6.93	1971		21,414	309,000	309,000	
1992	6.76	1972		15,007	222,000	222,000	
1992	6.75	1972		16,807	249,000	249,000	
1992	6.90	1972		51,957	753,000	753,000	
				462,765	*6,540,000*	*6,540,000*	

Schedules to Statement of Assets and Liabilities as at March 31, 1976—*Continued*

Maturing date	%	Issue date	Series	Interest[1]	1976	1975	Net increase or decrease (−) during 1975–76
				$	$	$	$
SCHEDULE Q—*Continued*							
Unmatured debt—*Continued*							
Special non-marketable bonds—*Concluded*							
Canada Pension Plan Investment Fund—*Concluded*							
Maturing in 1992-93							
1992	7.08	1972		57,613	814,000	814,000	
1992	7.38	1972		56,014	759,000	759,000	
1992	7.38	1972		75,793	1,027,000	1,027,000	
1992	7.45	1972		51,330	689,000	689,000	
1992	7.49	1972		42,618	569,000	569,000	
1992	7.50	1972		47,700	636,000	636,000	
1992	7.49	1972		32,432	433,000	433,000	
1992	7.51	1972		33,795	450,000	450,000	
1992	7.38	1972		29,963	406,000	406,000	
1993	7.26	1973		16,625	229,000	229,000	
1993	7.25	1973		20,010	276,000	276,000	
1993	7.23	1973		59,575	824,000	824,000	
				523,468	*7,112,000*	*7,112,000*	
Maturing in 1993-94							
1993	7.30	1973		66,576	912,000	912,000	
1993	7.34	1973		55,490	756,000	756,000	
1993	7.48	1973		94,622	1,265,000	1,265,000	
1993	7.69	1973		61,597	801,000	801,000	
1993	7.75	1973		47,973	619,000	619,000	
1993	7.52	1973		45,646	607,000	607,000	
1993	7.61	1973		30,364	399,000	399,000	
1993	7.58	1973		32,367	427,000	427,000	
1993	7.50	1973		28,200	376,000	376,000	
1994	7.47	1974		15,015	201,000	201,000	
1994	7.53	1974		34,111	453,000	453,000	
1994	7.64	1974		83,352	1,091,000	1,091,000	
				595,313	*7,907,000*	*7,907,000*	
Maturing in 1994-95							
1994	7.61	1974		74,350	977,000	977,000	
1994	8.01	1974		75,374	941,000	941,000	
1994	8.46	1974		102,620	1,213,000	1,213,000	
1994	8.58	1974		63,149	736,000	736,000	
1994	9.05	1974		70,952	784,000	784,000	
1994	8.92	1974		54,590	612,000	612,000	
1994	9.14	1974		61,969	678,000	678,000	
1994	9.25	1974		53,465	578,000	578,000	
1994	9.07	1974		45,441	501,000	501,000	
1995	8.63	1975		33,916	393,000	393,000	
1995	8.46	1975		49,576	586,000	586,000	
1995	8.38	1975		91,174	1,088,000	1,088,000	
				776,576	*9,087,000*	*9,087,000*	
Maturing in 1995-96							
1995	8.21	1975		69,785	850,000		850,000
1995	8.65	1975		113,834	1,316,000		1,316,000
1995	8.96	1975		117,197	1,308,000		1,308,000
1995	8.80	1975		82,368	936,000		936,000
1995	8.93	1975		72,691	814,000		814,000
1995	9.16	1975		76,028	830,000		830,000
1995	9.34	1975		58,936	631,000		631,000
1995	9.48	1975		62,568	660,000		660,000
1995	8.95	1975		46,182	516,000		516,000
1996	9.14	1976		56,303	616,000		616,000
1996	9.07	1976		44,716	493,000		493,000
1996	9.06	1976		112,979	1,247,000		1,247,000
				913,587	*10,217,000*		*10,217,000*
				4,716,671	61,684,000	51,467,000	10,217,000
				2,390,860,969	31,201,570,792	27,456,159,211	3,745,411,581

Schedules to Statement of Assets and Liabilities as at March 31, 1976—*Concluded*

	Interest[1]	1976	1975	Net increase or decrease (—) during 1975–76
	$	$	$	$
SCHEDULE Q—*Concluded*				
Unmatured debt—*Concluded*				
39 Treasury bills—				
Payable in Canadian Dollars—				
Treasury bills, various discount rates	564,611,500	[2][3]6,495,000,000	5,630,000,000	865,000,000
	2,955,472,449	37,696,570,792	33,086,159,211	4,610,411,581

[1] Value of one year's interest on the balance of each series as at March 31, 1976.

[2] $9,096,911,550 maturing in the fiscal year 1976-77.

[3] $21,378,207,050 maturing within the next five fiscal years.

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts

SCHEDULE A

Cash

A-1 Cash in Receiver General current deposits represents the total of the balances at credit of the Receiver General in banks in Canada and other countries in Belgian francs, Canadian dollars, French francs, United Kingdom sterling, United States dollars and West German marks.

A-2 This special deposit represents the balance of cash on deposit with the Banco di Roma, Rome, Italy from transactions under the Civilian Relief Agreement of 1950 and the Cultural Agreement of 1954 between Canada and Italy in respect of the Canadian Cultural Institute, Rome, Italy.

A-3 These special deposits consist of balances in the hands of fiscal agents of the government for the purchase or redemption of government securities and for the payment of interest.

A-4 This is a non-interest-bearing special deposit in connection with the financing of certain foreign service offices through letters of credit.

A-5 These special deposits represent balances at the credit of the Receiver General in banks in Canada for purposes of the unemployment insurance account.

A-6 This account is to record moneys received by public officers prior to the close of business on March 31 of any fiscal year but not recorded in current cash accounts until after that date.

A-7 This account records moneys which are held in trust for Indians in authorized banks across Canada by Indian agencies. The accounts include such items as savings, pensions, deposits on leases, community enterprise funds and community projects of various kinds.

During the year receipts amounted to $16,916,666 and disbursements totalled $17,135,665.

See also under the schedule "deposit and trust accounts" further on in this section.

A-8 This account consists of temporary deposits in chartered bank accounts as at March 31, 1976, as security for the temporary entry of goods, or to otherwise ensure compliance with various departmental regulations.

SCHEDULE B-1

Securities held for the Securities Investment Account at Amortized Cost

B-1-1 The account shows the temporary holdings by the Government of Canada at amortized cost of securities (including Canada Savings Bonds at par for resale to subscribers under the Government employees instalment purchase plan), which the Minister of Finance deemed advisable to purchase from time to time for the sound and efficient management of the public debt.

SCHEDULE B-2

Other Current Assets

B-2-1 Collections received after March 31, and generally up to May 31st, which are applicable to the fiscal year ending on that date are recorded in this account.

This account intends to accommodate refunds of old year expenditure received prior to the closing of the accounts, and receipts to be credited to asset, liability and (in exceptional cases) revenue accounts where the omission of the credits in the old year would tend to make the accounting incomplete or inconsistent.

B-2-2 This represents the cash in hands of postmasters and in transit at the close of business on March 31, 1976.

SCHEDULE C

Departmental Working Capital Advances

C-1 This account was authorized by Vote 55g, Appropriation Act No. 4, 1952, Vote 762, Appropriation Act No. 3, 1953, Vote 783, Appropriation Act No. 5, 1955 and Vote L6a, Appropriation Act No. 4, 1970 for the purpose of financing the production of new and improved varieties of seeds, the acquisition, maintenance and development for experimental purposes of livestock, poultry and eggs, including administrative expenses of all authorized projects. The amount that may be charged to the account at any one time is not to exceed $1,820,000.

Gross debits during the year were $1,169,853 and gross credits were $1,190,622.

The balance sheet of the revolving fund as at March 31, 1976, as certified by the Auditor General, and a statement of operations for the year are shown as an appendix under Agriculture in Volume II of this report.

C-2 Section 10(1) of the Agricultural Stabilization Act 1957-58, c. 22, s. 1, R.S., c. A-9, provides that the Agricultural Stabilization Board may (*a*) purchase any agricultural commodity at the prescribed price; (*b*) pay to producers of an agricultural commodity, directly or through such agent as the board determine, the amount by which the prescribed price exceeds a price determined by the board to be the average price at which the commodity is sold in such markets and during such periods as the board considers appropriate; (*c*) make such payments for the benefit of producers as the Governor in Council may authorize for the purpose of stabilizing the price of an agricultural commodity at the prescribed price; and (*d*) sell or otherwise dispose of, package, process, store, ship, transport, export, insure or otherwise deal in any commodity purchased by the board.

Section 13 of the Act provides authority to establish in the Consolidated Revenue Fund an account to be known as the agricultural commodities stabilization account, to credit this account with all moneys received by the board from its operations and to make expenditures out of the Consolidated Revenue Fund under this Act, other than administrative expenses, provided that the debit balance in the account shall not be greater than $250,000,000.

Section 13(7) directs that "at the end of each fiscal year the Minister of Finance shall determine the net profit or loss on the operation of the account for that fiscal year, and if he determines that there is a net profit it shall be charged to the account, but if he determines that there is a net loss, no amount shall be credited to the account in respect thereof without the authority of Parliament".

During the year, gross debits amounted to $300,988,681 and gross credits also totalled $300,988,681.

A statement of operations in the account is shown as an appendix under Agriculture in Volume II of this report.

C-3 Section 4(1) of the Agricultural Products Board Act 1951 (2nd Session) c. 1, s. 1, R.S., c. A-5, provides that the board may, with the authority of the Governor in Council: (*a*) sell or deliver agricultural products to the government of any country or any agency thereof; (*b*) purchase or negotiate contracts for the purchase of agricultural products on behalf of the government of any country or any agency

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—*Continued*

SCHEDULE C

Departmental Working Capital Advances

thereof; (*c*) buy, sell or import agricultural products; and (*d*) store, transport or process, or enter into contracts for the storing, transportation or processing, of agricultural products. Section 5 of the Act provides authority to establish in the Consolidated Revenue Fund an account to be known as the agricultural products board account in which all financial transactions of the board under Section 4(1) of the Act are recorded. The authority was extended by Vote 15b, Appropriation Act No. 1, 1974 which increased from $15,000,000 to $50,000,000 the amount by which a payment made under Sub-section 5(3) of the Agricultural Products Board Act may exceed the balance of the Agricultural Products Board Account.

During the year, gross debits amounted to $8,877,287 and gross credits totalled $8,168,207.

The balance sheet of the board as at March 31, 1976, as certified by the Auditor General, and statement of operations for the year are shown as an appendix under Agriculture in Volume II of this report.

C-4 This account is operated pursuant to the provisions of Sub-sections 1 and 2 of Section 13, Canada Grain Act 1970-71, whereby an accountable advance not exceeding $500,000 may be made out of the unappropriated moneys in the Consolidated Revenue Fund to the Canadian Grain Commission for working capital in respect of any elevator operation of the Commission.

During the year, gross debits amounted to $1,038,559 and gross credits also totalled $1,038,559.

The balance sheet of this account as at March 31, 1976, as certified by the Auditor General, and a statement of operations for the year are shown as an appendix under Agriculture in Volume II of this report.

C-5 This account was established by Vote L1b, Appropriation Act No. 1, 1970 and Vote L18b, Appropriation Act No. 2, 1972 to authorize the operation of a race track supervision revolving fund in the current and subsequent fiscal years in accordance with terms and conditions prescribed by the Treasury Board for the purpose of providing race track supervision in Canada, to which shall be charged all administration expenses of such supervision and to which shall be credited all moneys received through the parimutual levy under Section 178 of the Criminal Code, the outstanding amount at any time under this authority not to exceed $200,000.

This authority was extended by Vote L26d, Appropriation Act No. 1, 1975, to include as a charge to the fund the costs of research relating to the use of drugs on horses and race surveillance techniques.

Gross debits during the year amounted to $6,054,979 and gross credits totalled $6,230,725.

The balance sheet of the revolving fund as at March 31, 1976, as certified by the Auditor General, and a statement of operations for the year are shown as an appendix under Agriculture in Volume II of this report.

C-6 This account was established by Vote L16a, Appropriation Act No. 4, 1971 to provide for the acquisition of capital equipment for race track supervision. Vote L17b of Appropriation Act No. 1, 1974, and Vote L27d, of Appropriation Act No. 1, 1975.

This authority was extended by the following parliamentary appropriation:

Vote L35 Advances in accordance with terms and conditions approved by the Treasury Board, for the acquisition of capital equipment for Race Track Supervision..... $ 100,000

Advances during the current fiscal year amounted to $118,543 and repayments were $49,978.

C-7 This account was established under authority of Vote L20 of Appropriation Act No. 5, 1963, for payments in respect of government telecommunications services now shown as the Government Telephone Account revolving fund. This account is credited with the charges to the various departments receiving service and the excess of the amounts paid out over the amounts credited are not to exceed $2,000,000 at any time. This increase was authorized by the following parliamentary appropriation:

Vote L6a To increase from $1,000,000 to $2,000,000 the amount that may be outstanding at amy time against the Government Telecommunications Agency Revolving Fund authorized by Vote L20, Appropriation Act No. 5, 1963; additional amount required..... $ 1,000,000

Expenditures, excluding charges for local station equipment now billed directly to departments, cover costs for administration and local shared common services (operator salaries, switchboards and associated switching equipment, space, directory services) and inter-city services for departments and agencies using consolidated systems serving various centres as well as the inter-city services for telephones in the residences of the Governor General, the Prime Minister and Cabinet Ministers and their private secretaries in Ottawa. Total expenditures were $30,100,416. This account was credited with $29,777,376 and the debit balance in the account on March 31, 1976 represents the total outstanding accounts to be collected during 1976-77.

Vote L6b, Appropriation Act No. 2, 1973, extended the purposes of the Government Telephone Account to authorize the provision of telecommunication service to government departments and agencies.

Financial statements of this account are shown as an appendix under Communications in Volume II of this report.

C-8 This account records advances as authorized by Vote L63c, Appropriation Act No. 5, 1963, Vote L37a, Appropriation Act No. 6, 1964, Vote L37d, Appropriation Act No. 2, 1965, and Vote L77d, Appropriation Act No. 2, 1966, for the purpose of stockpiling uranium concentrates, the cost not to exceed $135,000,000.

Agreements have been entered into with Denison Mines Limited, Faraday Mines Limited, Rio Algom Limited and Eldorado Nuclear Limited.

No advances were made during the year. There were no repayments. The outstanding balance at March 31, 1976 was $101,188,304.

C-9 This account was established under authority of Vote L27b, Appropriation Act No. 3, 1974, to authorize the operation of a Working Capital Advance Account in the current and subsequent fiscal years in accordance with terms and conditions approved by Treasury Board, for the purpose of financing the acquisition of meteorological equipment and

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts

SCHEDULE A

Cash

A-1 Cash in Receiver General current deposits represents the total of the balances at credit of the Receiver General in banks in Canada and other countries in Belgian francs, Canadian dollars, French francs, United Kingdom sterling, United States dollars and West German marks.

A-2 This special deposit represents the balance of cash on deposit with the Banco di Roma, Rome, Italy from transactions under the Civilian Relief Agreement of 1950 and the Cultural Agreement of 1954 between Canada and Italy in respect of the Canadian Cultural Institute, Rome, Italy.

A-3 These special deposits consist of balances in the hands of fiscal agents of the government for the purchase or redemption of government securities and for the payment of interest.

A-4 This is a non-interest-bearing special deposit in connection with the financing of certain foreign service offices through letters of credit.

A-5 These special deposits represent balances at the credit of the Receiver General in banks in Canada for purposes of the unemployment insurance account.

A-6 This account is to record moneys received by public officers prior to the close of business on March 31 of any fiscal year but not recorded in current cash accounts until after that date.

A-7 This account records moneys which are held in trust for Indians in authorized banks across Canada by Indian agencies. The accounts include such items as savings, pensions, deposits on leases, community enterprise funds and community projects of various kinds.

During the year receipts amounted to $16,916,666 and disbursements totalled $17,135,665.

See also under the schedule "deposit and trust accounts" further on in this section.

A-8 This account consists of temporary deposits in chartered bank accounts as at March 31, 1976, as security for the temporary entry of goods, or to otherwise ensure compliance with various departmental regulations.

SCHEDULE B-1

Securities held for the Securities Investment Account at Amortized Cost

B-1-1 The account shows the temporary holdings by the Government of Canada at amortized cost of securities (including Canada Savings Bonds at par for resale to subscribers under the Government employees instalment purchase plan), which the Minister of Finance deemed advisable to purchase from time to time for the sound and efficient management of the public debt.

SCHEDULE B-2

Other Current Assets

B-2-1 Collections received after March 31, and generally up to May 31st, which are applicable to the fiscal year ending on that date are recorded in this account.

This account intends to accommodate refunds of old year expenditure received prior to the closing of the accounts, and receipts to be credited to asset, liability and (in exceptional cases) revenue accounts where the omission of the credits in the old year would tend to make the accounting incomplete or inconsistent.

B-2-2 This represents the cash in hands of postmasters and in transit at the close of business on March 31, 1976.

SCHEDULE C

Departmental Working Capital Advances

C-1 This account was authorized by Vote 55g, Appropriation Act No. 4, 1952, Vote 762, Appropriation Act No. 3, 1953, Vote 783, Appropriation Act No. 5, 1955 and Vote L6a, Appropriation Act No. 4, 1970 for the purpose of financing the production of new and improved varieties of seeds, the acquisition, maintenance and development for experimental purposes of livestock, poultry and eggs, including administrative expenses of all authorized projects. The amount that may be charged to the account at any one time is not to exceed $1,820,000.

Gross debits during the year were $1,169,853 and gross credits were $1,190,622.

The balance sheet of the revolving fund as at March 31, 1976, as certified by the Auditor General, and a statement of operations for the year are shown as an appendix under Agriculture in Volume II of this report.

C-2 Section 10(1) of the Agricultural Stabilization Act 1957-58, c. 22, s. 1, R.S., c. A-9, provides that the Agricultural Stabilization Board may (*a*) purchase any agricultural commodity at the prescribed price; (*b*) pay to producers of an agricultural commodity, directly or through such agent as the board determine, the amount by which the prescribed price exceeds a price determined by the board to be the average price at which the commodity is sold in such markets and during such periods as the board considers appropriate; (*c*) make such payments for the benefit of producers as the Governor in Council may authorize for the purpose of stabilizing the price of an agricultural commodity at the prescribed price; and (*d*) sell or otherwise dispose of, package, process, store, ship, transport, export, insure or otherwise deal in any commodity purchased by the board.

Section 13 of the Act provides authority to establish in the Consolidated Revenue Fund an account to be known as the agricultural commodities stabilization account, to credit this account with all moneys received by the board from its operations and to make expenditures out of the Consolidated Revenue Fund under this Act, other than administrative expenses, provided that the debit balance in the account shall not be greater than $250,000,000.

Section 13(7) directs that "at the end of each fiscal year the Minister of Finance shall determine the net profit or loss on the operation of the account for that fiscal year, and if he determines that there is a net profit it shall be charged to the account, but if he determines that there is a net loss, no amount shall be credited to the account in respect thereof without the authority of Parliament".

During the year, gross debits amounted to $300,988,681 and gross credits also totalled $300,988,681.

A statement of operations in the account is shown as an appendix under Agriculture in Volume II of this report.

C-3 Section 4(1) of the Agricultural Products Board Act 1951 (2nd Session) c. 1, s. 1, R.S., c. A-5, provides that the board may, with the authority of the Governor in Council: (*a*) sell or deliver agricultural products to the government of any country or any agency thereof; (*b*) purchase or negotiate contracts for the purchase of agricultural products on behalf of the government of any country or any agency

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—*Continued*

SCHEDULE C

Departmental Working Capital Advances

thereof; (*c*) buy, sell or import agricultural products; and (*d*) store, transport or process, or enter into contracts for the storing, transportation or processing, of agricultural products. Section 5 of the Act provides authority to establish in the Consolidated Revenue Fund an account to be known as the agricultural products board account in which all financial transactions of the board under Section 4(1) of the Act are recorded. The authority was extended by Vote 15b, Appropriation Act No. 1, 1974 which increased from $15,000,000 to $50,000,000 the amount by which a payment made under Sub-section 5(3) of the Agricultural Products Board Act may exceed the balance of the Agricultural Products Board Account.

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The balance sheet of the board as at March 31, 1976, as certified by the Auditor General, and statement of operations for the year are shown as an appendix under Agriculture in Volume II of this report.

C-4 This account is operated pursuant to the provisions of Sub-sections 1 and 2 of Section 13, Canada Grain Act 1970-71, whereby an accountable advance not exceeding $500,000 may be made out of the unappropriated moneys in the Consolidated Revenue Fund to the Canadian Grain Commission for working capital in respect of any elevator operation of the Commission.

During the year, gross debits amounted to $1,038,559 and gross credits also totalled $1,038,559.

The balance sheet of this account as at March 31, 1976, as certified by the Auditor General, and a statement of operations for the year are shown as an appendix under Agriculture in Volume II of this report.

C-5 This account was established by Vote L1b, Appropriation Act No. 1, 1970 and Vote L18b, Appropriation Act No. 2, 1972 to authorize the operation of a race track supervision revolving fund in the current and subsequent fiscal years in accordance with terms and conditions prescribed by the Treasury Board for the purpose of providing race track supervision in Canada, to which shall be charged all administration expenses of such supervision and to which shall be credited all moneys received through the parimutual levy under Section 178 of the Criminal Code, the outstanding amount at any time under this authority not to exceed $200,000.

This authority was extended by Vote L26d, Appropriation Act No. 1, 1975, to include as a charge to the fund the costs of research relating to the use of drugs on horses and race surveillance techniques.

Gross debits during the year amounted to $6,054,979 and gross credits totalled $6,230,725.

The balance sheet of the revolving fund as at March 31, 1976, as certified by the Auditor General, and a statement of operations for the year are shown as an appendix under Agriculture in Volume II of this report.

C-6 This account was established by Vote L16a, Appropriation Act No. 4, 1971 to provide for the acquisition of capital equipment for race track supervision. Vote L17b of Appropriation Act No. 1, 1974, and Vote L27d, of Appropriation Act No. 1, 1975.

This authority was extended by the following parliamentary appropriation:

Vote L35 Advances in accordance with terms and conditions approved by the Treasury Board, for the acquisition of capital equipment for Race Track Supervision..... $ 100,000

Advances during the current fiscal year amounted to $118,543 and repayments were $49,978.

C-7 This account was established under authority of Vote L20 of Appropriation Act No. 5, 1963, for payments in respect of government telecommunications services now shown as the Government Telephone Account revolving fund. This account is credited with the charges to the various departments receiving service and the excess of the amounts paid out over the amounts credited are not to exceed $2,000,000 at any time. This increase was authorized by the following parliamentary appropriation:

Vote L6a To increase from $1,000,000 to $2,000,000 the amount that may be outstanding at amy time against the Government Telecommunications Agency Revolving Fund authorized by Vote L20, Appropriation Act No. 5, 1963; additional amount required..... $ 1,000,000

Expenditures, excluding charges for local station equipment now billed directly to departments, cover costs for administration and local shared common services (operator salaries, switchboards and associated switching equipment, space, directory services) and inter-city services for departments and agencies using consolidated systems serving various centres as well as the inter-city services for telephones in the residences of the Governor General, the Prime Minister and Cabinet Ministers and their private secretaries in Ottawa. Total expenditures were $30,100,416. This account was credited with $29,777,376 and the debit balance in the account on March 31, 1976 represents the total outstanding accounts to be collected during 1976-77.

Vote L6b, Appropriation Act No. 2, 1973, extended the purposes of the Government Telephone Account to authorize the provision of telecommunication service to government departments and agencies.

Financial statements of this account are shown as an appendix under Communications in Volume II of this report.

C-8 This account records advances as authorized by Vote L63c, Appropriation Act No. 5, 1963, Vote L37a, Appropriation Act No. 6, 1964, Vote L37d, Appropriation Act No. 2, 1965, and Vote L77d, Appropriation Act No. 2, 1966, for the purpose of stockpiling uranium concentrates, the cost not to exceed $135,000,000.

Agreements have been entered into with Denison Mines Limited, Faraday Mines Limited, Rio Algom Limited and Eldorado Nuclear Limited.

No advances were made during the year. There were no repayments. The outstanding balance at March 31, 1976 was $101,188,304.

C-9 This account was established under authority of Vote L27b, Appropriation Act No. 3, 1974, to authorize the operation of a Working Capital Advance Account in the current and subsequent fiscal years in accordance with terms and conditions approved by Treasury Board, for the purpose of financing the acquisition of meteorological equipment and

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—*Continued*

SCHEDULE C

Departmental Working Capital Advances

supplies, the amount outstanding at any time under this authority not to exceed $3,000,000. This amount was increased by the following parliamentary appropriation:

Vote L40b To increase from $3,000,000 to $5,000,000 the amount that may be outstanding at any time against the Working Capital Advance Account established by Environment Vote L27b, Appropriation Act No. 1, 1974, for the purpose of financing the acquisition of meterological equipment and supplies; additional amount required..... $ 2,000,000

Expenditure for fiscal year 1975-76 was $3,140,257 and receipts were $2,385,548.

A statement of the operation of the Working Capital Advance Account is shown as an appendix under Environment in Volume II of this report.

C-10 Section 10(3) of the Fisheries Prices Support Act, 1944, directs that "There shall be kept by the Minister of Finance an account called the fisheries prices support account to which shall be charged all expenditures by the board other than the aforesaid administrative expenditures, and to which shall be credited all proceeds from sales of fisheries products, which proceeds shall be available in the account to pay for further expenditures of the board; the net operating profit of the board in each fiscal year, as reflected in the said account, shall be deposited to the credit of the Consolidated Revenue Fund, as revenue; and net operating loss in any fiscal year may be recouped to the said account from moneys appropriated by Parliament for the purpose".

During the year, total receipts were $3,643,189 and disbursements were $4,987,879.

A statement of the operations of the fisheries prices support account is shown as an appendix under Environment in Volume II of this report.

C-11 This account was established under authority of Vote 542, Appropriation Act No. 3, 1953, and extended by Vote 656, Appropriation Act No. 5, 1958, and Vote L34a, Appropriation Act No. 9, 1966, to include the transportation, dressing and dyeing and other expenses incidental to receiving and disposing of fur seal skins accruing to Canada pusruant to the interim convention on conservation of north pacific fur seals entered into by Canada, the United States of America, Japan and the Union of Soviet Socialist Republics. The balance of this account is not to exceed $500,000 at any time.

During the year total receipts were $521,236 and disbursements from the fund were $519,994 including $193,365, profit transferred to non-tax revenue—return on investments.

A statement of the operations of the fisheries working capital advance (fur seal skin account) is shown as an appendix under Environment in Volume II of this report.

C-12 This account reflects the total amount outstanding on advances for the acquisition of furnishings and equipment including the replacement of furniture for the Central and Regional Passport Offices. Vote L12, Appropriation Act No. 3, 1971 authorized an advance of $133,000 for expenditures in 1971-72; Vote L15, Appropriation Act No. 2, 1972, an advance of $78,000 for expenditures in 1972-73 and Vote L13b, Appropriation Act No. 1, 1974, an advance of $59,970 for expenditures in 1973-74; and Vote L15 Appropriation Act No. 3, 1974, an advance of $263,000 for expenditures in 1974-75. Further advances were authorized pursuant to Appropriation Act No. 3, 1975 and Appropriation Act No. 4, 1975, as follows:

Vote L15 Advances in accordance with terms and conditions approved by Treasury Board for the acquisition of capital equipment for the Central and Regional Passport Offices..... $ 85,000

Vote L15a Advances in accordance with terms and conditions approved by Treasury Board for the acquisition of capital equipment for the Central and Regional Passport Offices..... $ 88,000

During 1975-76 expenditures amounted to $153,411 repayments in respect of the loans acquired to March 31, 1976, amounted to $23,394 and interest in the amount of $9,704 was charged on the outstanding amounts advanced to March 31, 1976 at rates established by the Minister of Finance and credited to non-tax revenue—return on investments.

During the current fiscal year, gross debits amounted to $153,411 and gross credits were $23,394.

C-13 Vote L12c, Appropriation Act No. 1, 1971, as extended by Vote L13a, Appropriation Act No. 4, 1971 and Vote L16b, Appropriation Act No. 2, 1973, authorized the operation of a working capital advance account in the aggregate amount of $2,100,000 to finance loans and advances to employees posted abroad including employees of other government departments. A further increase in the account was authorized by Appropriation Act No. 4, 1975, as follows:

Vote L17a To increase from $2,100,000 to $2,500,000 the amount that may be outstanding at any time against the Working Capital Advance Account for loans to employees posted abroad established by Vote L12c, Appropriation Act No. 1, 1971; additional amount required..... $ 400,000

All amounts repaid in respect of said loans and advances were credited to the account and the closing balance consisted of loans to employees $1,359,689, advances for medical expenses $310,479 and security and other deposits under the Foreign Services Directives $362,682.

Interest on loans to employees was charged at the rates established by regulations and an amount of $194,825 including $84,880 for 1974-75, was received and credited to non-tax revenue—return on investments.

During the current fiscal year, gross debits amounted to $1,589,136 and gross credits were $1,216,115.

A statement of the operations in the account is shown as an appendix under External Affairs in Volume II of this report.

C-14 Vote L22b, Appropriation Act No. 1, 1969, as extended by Vote L19d, Appropriation Act No. 1, 1975, authorized the establishment of a revolving fund in the aggregate amount of $900,000 to finance the operations of the Central and Regional Passport Offices, and unless Treasury Board directs otherwise, the entire revenue derived from passport services is credited to the account.

During the current fiscal year, gross debits amounted to $5,467,955 and gross credits were $5,983,725.

A statement of the operations in the account is shown as an appendix under External Affairs in Volume II of this report.

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—*Continued*

SCHEDULE C

Departmental Working Capital Advances

C-15 Vote 630, Appropriation Act No. 2, 1954, as extended by Vote 806, Appropriation Act No. 3, 1959, Vote L13a, Appropriation Act No. 10, 1964, Vote L21a, Appropriation Act No. 9, 1966, Vote L27c, Appropriation Act No. 1, 1968 and Vote L33a, Appropriation Act No. 4, 1969, provided the aggregate of $3,000,000 for the purposes of financing posts abroad and making advances to personnel on posting, for medical expenses and during service abroad in accordance with regulations.

Vote L11c, Appropriation Act No. 1, 1971, as extended by Vote L11b, Appropriation Act No. 1, 1974, restricted the purposes of the account and provided the aggregate of $8,500,000 for interim financing of expenditures at posts abroad pending distribution by Headquarters to appropriations of this and other departments. A further increase in the account was authorized by Appropriation Act No. 4, 1975, as follows:

Vote L18a To increase from $8,500,000 to $14,000,000 the amount that may be outstanding at any time against the Working Capital Advance Account for advances to posts abroad established by Loans, Investments and Advances Vote 630, Appropriation Act No. 2, 1954; additional amount required..... $ 5,500,000

During the current fiscal year, gross debits amounted to $104,915,550 and gross credits were $105,060,840.

C-16 This account was established under the authority of Vote L30, Appropriation Act No. 4, 1968, and is charged with the recoverable costs incurred in auditing the accounts of the United Nations and its specialized agencies and credited with payments from the United Nations and its specialized agencies for such costs. The excess of the amounts charged over the amounts credited to the account at any time may not exceed $50,000. An increase in the limit of this account was authorized by the following parliamentary appropriation:

Vote L17b To increase from $25,000 to $50,000 the amount that may be outstanding at any time against the United Nations Working Capital Advance Account established by Loans, Investments and Advances Vote L30, Appropriation Act No. 4, 1968; additional amount required..... $ 25,000

During the year, the account was credited with $72,569 and debits amounted to $91,997.

C-17 The cost of engraving plates and printing blank bonds for government loans is charged to this account under authority of P.C. 1933-343 dated March 12, 1953. As the stock of bonds is used adjusting entries are made crediting this account and debiting the budgetary expenditure account "cost of issuing new loans" or the account "replenishing reserve stocks of bonds".

During the year credits to the account amounted to $1,043,635 and the total debits were $1,113,538.

C-18 The Fire Losses Replacement Account Act 1953-54 provides that the Minister of Finance may with the approval of the Treasury Board advance such amounts as are required to restore or repair property lost or damaged as a result of fire, such advances to be charged to the fire losses replacement account, provided that the aggregate of all amounts standing as a charge against the account shall not exceed $5,000,000. The Act further provides that, if during the fiscal year there is an appropriation against which the expenditure can be charged, it shall be charged thereto and deleted from the account. If no appropriation is available, the amount expended from this account must be included in subsequent estimates for the service suffering the loss.

In the current year, debits totalled $14,043 and credits were $30,925.

C-19 Authorized by Section 54(2) of the Financial Administration Act. Debits to the account represent the cost of all coin purchased from the Royal Canadian Mint and credits represent the face value of all coin issued to the Bank of Canada. The net gain from transactions in the account is credited to non-tax revenue—return on investments.

During the year debits to the account amounted to $7,984,648 and the total credits were $7,742,174.

C-20 Authorized by Section 54(2) of the Financial Administration Act. This account records transactions in connection with the purchasing and selling of gold bullion on the open market. The balance in the gold purchase account is $4,725,499 at March 31, 1976. The gold inventory at March 31, 1976 records 1,345,896.81 ounces of fine gold at an average cost of $35.11 per ounce.

During the year the debits to the account amounted to $628 and the total credits were nil.

C-21 Authorized by Section 54(2) of the Financial Administration Act. This account records the purchase of gold bullion to be used in the production of Olympic Coins. Credits to the account represent bullion transferred to the Olympic Gold Coin Blanks Inventory. Purchases during the fiscal year were $35,680,747 and $14,962,517 was transferred to Blanks Inventory.

C-22 Authorized by Section 54(2) of the Financial Administration Act. This account reflects gold bullion used and contracted production costs in the manufacture of coin blanks. Credits to the account represent blanks transferred to the Olympic Finished Coin Inventory.

Debits during the fiscal year were $18,317,627 and $12,383,898 was transferred to Finished Coin Inventory.

C-23 Authorized by Section 54(2) of the Financial Administration Act. This account records the costs of striking coins as well as costs transferred from the Coin Blank Inventory Account and purchase of empty cases. Credits to the account represent coins and cases that have been transferred out of inventory for sale.

Debits during the fiscal year were $9,469,787.

C-24 Authorized by Section 54(2) of the Financial Administration Act. This account records the purchase of silver bullion to be used in the production of Olympic Coins. Credits to the account represent bullion transferred to the Olympic Silver Coin Blanks Inventory. Purchases during the fiscal year were $23,973,237 and $61,834,341 was transferred to Blanks Inventory.

C-25 Authorized by Section 54(2) of the Financial Administration Act. This accounts reflects silver bullion used and contracted production costs in the manufacture of coin blanks. Credits to the account represent blanks transferred to the Olympic Finished Coin Inventory.

Debits during the fiscal year were $46,276,849 and $63,226,430 was transferred to Finished Coin Inventory.

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—*Continued*

SCHEDULE C

Departmental Working Capital Advances

C-26 Authorized by Section 54(2) of the Financial Administration Act. This account records the costs of striking coins as well as costs transferred from the Coin Blank Inventory Account and purchase of empty cases. Credits to the account represent coins and cases that have been transferred out of inventory for sale.

Debits during the fiscal year were $63,218,140 and $51,564,024 was transferred out for sale.

C-27 Authorized by Section 54(2) of the Financial Administration Act. Debits to the account represent the cost of silver found in gold deposits. Credits record the sale of silver to the Royal Canadian Mint for the production of coins and metals. The silver inventory at March 31, 1976 records 966,128.38 ounces of fine silver at a cost of $3,106,952.

During the year the debits to the account amounted to $816,121 and the total credits were $225,806.

C-28 Vote L18b, Appropriation Act No. 1, 1972 authorized the establishment of a revolving fund for the purpose of financing the operation of the Indian arts and crafts central marketing service and to facilitate the conversion of the marketing service to a corporate enterprise which would be owned and operated by the Indian people.

Operating and capital expenditures of the Indian arts and crafts marketing service including purchase of arts and crafts production material are not to exceed the amount of $700,000 at any time and all revenues from its operations are to be credited thereto. This authority was increased to $1,100,000 by Vote L26a, Appropriation Act No. 3, 1974. This was further increased to $1,400,000 by Vote L26b, Appropriation Act No. 4, 1974.

Reimbursements to this account to cover excess of expenditures over revenues, during the year were authorized by the following parliamentary authority: Vote 5b, Appropriation Act No. 2, 1976 in the amount of $531,326.

During the current year the account was credited with $700,603 and debits amounted to $511,583.

A statement of the operation of the Indian arts and crafts marketing service account is shown as an appendix under Indian Affairs and Northern Development in Volume II of this report.

C-29 This account was authorized by Vote 508. Appropriation Act No. 5, 1958 for the purpose of acquiring and managing stores for the operation and maintenance of National Parks of Canada. The purposes of this account was extended by Vote L81a, Appropriation Act No. 5, 1973, to include the management of Canals formerly under the Ministry of Transport.

Amounts charged to the account are not to exceed $1,000,000 at any time.

During the year the account was debited with $3,188,157 and credits amounted to $3,163,906.

A statement of the operation of the National Parks Stores account is shown as an appendix under Indian Affairs and Northern Development in Volume II of this report.

C-30 This account was authorized by Vote 657, Appropriation Act No. 2, 1952, Vote 588, Appropriation Act No. 2, 1956, Vote 511, Appropriation Act No. 5, 1958, Vote 481, Appropriation Act No. 5, 1959, Vote L61e, Appropriation Act No. 4, 1964, Vote L78b, Appropriation Act No. 6, 1965, Vote L78d, Appropriation Act No. 1, 1966, Vote L95c, Appropriation Act No. 1, 1968, Vote L97a, Appropriation Act No. 4, 1969 and Vote L97b, Appropriation Act No. 1, 1970 to make advances to posts and to employees on posting abroad and to include the charging to the account of advances to employees during service abroad. The balance in the account is not to exceed $1,950,000 at any time.

The closing balance consisted of advances to employees $355,604 and $28,500 to field officers in Canada. Advances to employees included posting loans amounting to $209,993 on which interest was charged at the rate of $5\frac{13}{16}\%$ per annum for the period July 1, 1972 to June 30, 1973, for the period July 1, 1973 to June 30, 1974, at the rate of $6\frac{15}{16}\%$ for one year loans; at the rate of $7\frac{1}{8}\%$ for two years loans; at the rate of $7\frac{1}{4}\%$ for three year loans and effective July 1, 1974, at the rate of $9\frac{5}{16}\%$ for one year loans; at the rate of $9\frac{1}{2}\%$ for two and three year loans; and effective July 1, 1975 at the rate of $7\frac{3}{8}\%$ for one year loans; at the rate of $7\frac{1}{2}\%$ for two year loans; at the rate of $7\frac{5}{8}\%$ for three and four year loans.

Gross debits during the year amounted to $259,157 and gross credits were $281,519.

C-31 This account was authorized by Vote L82b, Appropriation Act No. 1, 1969 for the purpose of financing the cost of special statistical services performed at the request of government departments, agencies and others. The excess of the amounts debited over the amounts credited to this account at any time may not exceed $250,000.

Gross debits during the year amounted to $3,439,199 and gross credits were $2,650,050.

The financial statements of this account are shown as an appendix under Industry, Trade and Commerce in Volume II of this report.

C-32 This account was established under authority of Vote L149b, Appropriation Act No. 1, 1970 for the operation of a revolving fund, expenditures for its purposes to be charged to the fund and amounts recovered to be credited thereto. This authority was extended by Vote L30, Appropriation Act No. 3, 1971 which increased from $1,000,000 to $1,750,000 the amount that may be outstanding at any time against the revolving fund.

Gross debits during the year amounted to $8,028,344 and gross credits were $8,682,537.

A statement of the operation of the revolving fund is shown as an appendix under Labour in Volume II of this report.

C-33 This account was established under Vote L15, Appropriation Act No. 3, 1974. To authorize the operation of a revolving fund in the current and subsequent fiscal years in accordance with terms and conditions approved by the Treasury Board for the purpose of purchase, distribution and sale of publications and related items; expenditures for such purposes to be charged to the fund and amounts recovered to be credited thereto; the amount outstanding at any time under this authority not to exceed $2,750,000.

Gross debits during the year amounted to $6,782,370 and gross credits were $7,779,772.

A statement of the operation of the revolving fund is shown as an appendix under Labour in Volume II of this report.

C-34 This account was authorized by Vote 626, Appropriation Act No. 2, 1955, Vote 526, Appropriation Act No. 6, 1956, Vote L41g, Appropriation Act No. 2, 1967, Vote L115, Appropriation Act No. 3, 1969 and Vote L115a, Appropriation Act No. 4, 1969 to provide for working capital advances to posts and advances to employees on posting abroad including the charging to the account of advances

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—*Continued*

SCHEDULE C

Departmental Working Capital Advances

to employees during service abroad. The excess of the amounts debited over the amounts credited to this account at any time may not exceed $750,000.

Interest on advances to employees was charged at an average rate of 7¼% per annum. An amount of $18,894 was received and credited to non-tax revenue—return on investments.

The closing balance consisted of advances to employees $243,455.

Gross debits during the year amounted to $183,340 and gross credits were $171,535.

A statement of the operations of the account is shown as an appendix under Manpower and Immigration in Volume II of this report.

C-35 This account was authorized by Vote 632, Appropriation Act No. 2, 1954 for the purpose of acquiring and managing material to be used in the manufacture of uniforms for customs and excise officers. Vote L83b, Appropriation Act No. 1, 1969 extended the purposes of the fund to include the acquisition and managing of other materials, stores and supplies in accordance with terms and conditions approved by the Treasury Board and increased to $750,000 the amount that may be charged to the fund at any time.

Cloth is purchased by the department for resale to clothing manufacturers, who are subsequently paid for the completed uniforms. See Vote 1 in Volume II of this report.

Gross debits during the current fiscal year were $725,239 and gross credits were $597,515.

A statement of the operations of the revolving fund is shown as an appendix under National Revenue in Volume II of this report.

C-36 This account represents the difference between the value of certain accounts receivable, accounts payable and sundry suspense accounts of the Post Office Department.

Gross debits during the year amounted to $1,578,412,214 and gross credits were $1,580,311,558.

C-37 The operation of this fund was authorized by Vote 541, Appropriation Act No. 4, 1954 and extended by Vote 543, Appropriation Act No. 5, 1955, Vote 528, Appropriation Act No. 6, 1956 and Vote L7b, Appropriation Act No. 4, 1974, for the purpose of: (*a*) acquiring and managing material to be used for the manufacture of uniforms and satchels, and (*b*) acquiring and managing materials and fittings to be used in the manufacture of mail bags; the total amount to be charged to the fund at any one time is not to exceed $1,500,000.

Gross debits during the year amounted to $2,702,096 and gross credits were $2,840,037.

A statement of the operations of the fund is shown as an appendix under Post Office in Volume II of this report.

C-38 This account was established under authority of Vote L56g, Appropriation Act No. 2, 1967 and was extended by Votes L118b, Appropriation Act No. 1, 1970 and Vote L3d, Appropriation Act No. 1, 1975 for the purpose of making payments in respect of construction and repair projects undertaken by the Department of Public Works on behalf of other government departments and agencies to include the making of payments in respect of all other undertakings by the Department of Public Works on behalf of other government departments and agencies; to provide that accounts receivable may not be deducted in determining the amount outstanding against the said advance; and the increase to $55,000,000 was authorized by the following parliamentary appropriation:

Vote L3a To extend the purposes of the working capital advance established by loans, investments and advances Vote L56g, Appropriation Act No. 2, 1967 and amended in 1969-70 Supplementary Estimates B, Vote L118b for the making of payments in respect of construction and repair projects and all other undertaking by the Department of Public Works on behalf of other government departments and agencies

(a) to include other governments, and

(b) to increase from $36,000,000 to $55,000,000 the amount that may be outstanding at any time against the said Working Capital Advance Account;

additional amount required..... $ 19,000,000

During the year the account was debited with the amount of $222,031,890 representing the cost of construction and repair and was credited with $220,167,141 representing the amount recovered from other government departments and agencies.

A statement of operations of this account is shown as an appendix under Public Works in Volume II of this report.

C-39 This account was authorized by Vote 539, Appropriation Act No. 3, 1953, and Vote L1b, Appropriation Act No. 2, 1966, for the purpose of financing the purchase of stores for use in the construction, maintenance and operation of projects under the direction of the prairie farm rehabilitation administration. The debit balance in the account at any one time is not to exceed $335,000.

During the current fiscal year debits to this account were $456,893 and credits were $353,370.

A statement of the operations in the account is shown as an appendix under Regional Economic Expansion in Volume II of this report.

C-40 This account was established by Vote L12d Appropriation Act No. 1, 1975 for the purpose of charging the recoverable portion of the costs of projects constructed by the Department on behalf of a province or municipality and to which shall be credited the amounts repaid by provinces or municipalities on such projects.

The debit balance in the account at any one time is not to exceed $1,500,000.

During the current year the debits to this account were $1,790,299 and credits were $1,649,493.

C-41 This account records loans made for the purchase of capital equipment for the Canadian Government Photo Centre as authorized by Vote L85, Appropriation Act No. 3, 1971, Vote L80, Appropriation Act No. 3, 1972, Vote L75, Appropriation Act No. 4, 1973, and Vote L75, Appropriation Act No. 3, 1974 and by the following parliamentary appropriations:

Votes L80 and L80a Advances, in accordance with terms and conditions approved by Treasury Board, for the purchase of capital equipment for the Canadian Government Photo Centre..... $ 237,185

New loans during the year amounted to $168,844 and repayments were $59,673.

C-42 This account was authorized under authority of Secretary of State, Vote L90, Appropriation Act No. 3, 1971. The purpose of the account as described in the vote wording is to authorize the operation of a Canadian Government

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—*Continued*

SCHEDULE C

Departmental Working Capital Advances

Photo Centre revolving fund in the current and subsequent fiscal years, in accordance with terms and conditions approved by Treasury Board, for the purpose of the provision of printing and processing services to government departments and agencies, and the production of black and white and colour still photographs; expenditures for such purpose to be charged to the fund and amounts recovered in respect thereof to be credited thereto; the amount outstanding at any time not to exceed $450,000.

Total disbursements in the account for the year were $1,146,002 and total receipts were $1,204,217.

The balance sheet of the revolving fund as at March 31 1976, as certified by the Auditor General, together with related statements, is shown as an appendix under Secretary of State in Volume II of this report.

C-43 This account was authorized under Section 18 of the National Film Act, 1950 to provide a working capital advance for the purpose of financing the operations of the National Film Board for its own program and for recoverable film work performed for other government departments and agencies. Originally established under the Act with the balance at any one time not to exceed $700,000, a number of amendments since 1950 increased the maximum to $5,000,000.

The balance sheet of the Board as at March 31, 1976, as certified by the Auditor General, together with related statements, is shown as an appendix under Secretary of State in Volume II of this report.

C-44 This account was established to record advances for the purchase of capital equipment for the Central Microfilm Unit as authorized by Vote L110, Appropriation Act No. 3, 1971, Vote L100, Appropriation Act No. 3, 1972 Vote L100, Appropriation Act No. 4, 1973 Vote L100b, Appropriation Act No. 1, 1974 Vote L100, Appropriation Act No. 4, 1975 and the following parliamentary appropriation:

Vote L105a Advances, in accordance with terms and conditions approved by the Treasury Board, for the purchase of capital equipment and for leasehold improvements to the new accommodation of the Central Microfilm Unit..... $ 220,000

Gross debits during the year amounted to $192,709 and gross credits were $34,426.

C-45 Vote 529, Appropriation Act No. 6, 1956, Vote L80, Appropriation Act No. 7, 1967 Vote L105, Appropriation Act No. 4, 1975 authorized the operation of this account for the purpose of producing, precessing or dealing in microfilm. The debit balance in the revolving fund at any time is not to exceed $200,000, which was authorized by the following parliamentary appropriation:

Vote L110 To increase from $120,000 to $200,000 the amount that may be outstanding at any time against the Central Microfilm Unit Revolving Fund, established by Vote 529, Appropriation Act No. 6, 1956.... $ 80,000

Gross debits during the year amounted to $1,610,628 and gross credits were $1,743,622.

A statement of the operations of the revolving fund is shown as an appendix under Secretary of State in Volume II of this report.

C-46 This account was established under Vote L120, Appropriation Act No. 2, 1972 and Vote L112b, Appropriation Act No. 4, 1974 for the purpose of providing training and development by the Bureau of Staff Development and Training, expenditures for such purposes to be charged to the fund and receipts for such services to be credited thereto, the amount outstanding at any time not to exceed $2,000,000.

A statement of the operations of the revolving fund is shown as an appendix under Secretary of State in Volume II of this report.

C-47 This account was established by Vote 543, Appropriation Act No. 3, 1953, and extended by Vote 658, Appropriation Act No. 5, 1958 and Vote 760, Appropriation Act No. 2, 1961 for the purpose of financing the operation of canteens in federal penitentiaries; the amount to be charged to the fund at any time not to exceed $255,000.

Vote 543 also provided authority for the payment of such proportion of the profits on such operations as the Treasury Board may allocate to the prisoners welfare fund. T.B. 574154, dated January 9, 1961 authorized 100% of such profits to be allocated to the welfare fund.

The gross debits during the year amounted to $1,375,934 and gross credits were $1,385,812.

A statement of the operations of the revolving fund is shown as an appendix under Solicitor General in Volume II of this report.

C-48 This account was established by Vote 628, Appropriation Act No. 2, 1955, Vote 660, Special Appropriation Act 1958, Vote 657, Appropriation Act No. 5, 1958, Vote 600, Appropriation Act No. 5, 1961 and extended by Vote L17b, Appropriation Act No. 1, 1974 for the purpose of acquiring, managing and manufacturing materials used in industrial work done for (a) government departments, and (b) penitentiaries, including the Office of the Commissioner of Penitentiaries; the amount to be charged to the fund at any time not to exceed $2,000,000.

The gross debits during the year amounted to $1,786,700 and the gross credits were $1,607,418.

A statement of the operations of the account is shown as an appendix under Solicitor General in Volume II of this report.

C-49 This account was established by Vote L25a, Appropriation Act No. 5, 1963 and extended by Vote L16a, Appropriation Act No. 5, 1973, for the purpose of acquiring livestock for slaughter and subsequent sale for use in institutional feeding, and for acquiring raw materials required to produce canned goods for institutional feeding; the amount to be charged to the fund at any time not to exceed $315,000.

The gross debits during the year amounted to $224,864 and the gross credits were $270,028.

A statement of the operations of the account is shown as an appendix under Solicitor General in Volume II of this report.

C-50 This account was established by vote L16b, Appropriation Act No. 2, 1973, and extended by vote L16d for the purpose of financing the acquisition of operational stores. The debit balance in the fund at any time is not to exceed $5,000,000.

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—*Continued*

SCHEDULE C—*Continued*

Departmental Working Capital Advances—*Continued*

The gross debits during the year amounted to $6,888,853 and the gross credits were $6,625,177.

A statement of the operations of the account is shown as an appendix under Solicitor General in Volume II of this report.

C-51 P.C. 1954-21/561, April 14, 1954 approved the operation of the Royal Canadian Mounted Police working capital advance for the purchase and sale of material for the manufacture of uniforms. The operation of this fund was authorized by Vote 547, Appropriation Act No. 3, 1953, extended by Vote 633, Appropriation Act No. 2, 1954, Vote L92c, Appropriation Act No. 1, 1968 and by Vote L30d, Appropriation Act No. 1, 1975. The debit balance in the fund at any time is not to exceed $6,350,000.

The gross debits during the year amounted to $5,892,968 and the gross credits were $3,188,991.

A statement of the operations of the revolving fund is shown as an appendix under Solicitor General in Volume II of this report.

C-52 This account was established by Vote L70g, Appropriation Act No. 2, 1967 for the operation of a working capital advance account in the current and subsequent fiscal years, in accordance with terms and conditions prescribed by the Treasury Board for the purpose of operating Royal Canadian Mounted Police messes; expenditures for such purpose to be charged to the account and receipts for mess services to be credited thereto, the amount outstanding at any time not to exceed $80,000.

The gross debits during the year amounted to $1,251,884 and the gross credits were $1,251,703.

A statement of the operations of the revolving fund is shown as an appendix under Socilitor General in Volume II of this report.

C-53 This Revolving Fund is authorized by Loans, Investments and Advances Vote L18e, Appropriation Act No. 4, 1966 and Loans, Investments and Advances Vote L104b, Appropriation Act No. 1, 1969, to acquire and provide in the most economical manner goods, printing and related services required by departments and agencies, taking into account the contribution of procurement to the realization of national objectives. The amount outstanding under this authority at any time is not to exceed $75,000,000.

The gross debits during the year amounted to $265,812,478 and the gross credits were $270,738,561.

The financial statements of the Supply Revolving Fund, prepared from accounts maintained on an accrual basis and certified by the Auditor General, are shown as an appendix under Supply and Services in Volume II of this report.

C-54 Advances for the acquisition of capital equipment as authorized by Vote L7b, Appropriation Act No. 2, 1973, Vote L2a, Appropriation Act No. 5, 1974, Vote L5, Appropriation Act No. 2, 1974, Vote L5d, Appropriation Act No. 1, 1975 and by the following parliamentary appropriations:

Vote L10 and L10a Advances in accordance with terms and conditions approved by Treasury Board for capital acquisitions for any of the purposes set out in subsections 5(1) and 5(2) of the Department of Supply and Services Act (R.S.c. S-18)	**$ 4,499,000**

Total capital equipment purchases for the year amounted to $2,538,351.

C-55 The defence production revolving fund was established under the authority of Section 15 of the Defence Production Act, c. D-2, R.S., 1951, as amended. Sub-section 4 of that Section provides that expenditures charged to the fund shall not at any time exceed the receipts shown therein by more than $100,000,000.

Debits to the revolving fund cover the cost of acquiring, storing, maintaining and transporting stocks of essential materials and defence supplies, as well as working capital loans and advances for their production. Credits represent receipts from the disposal of such materials and supplies and repayments of loans and advances.

The standing of the defence production revolving fund as at March 31, 1976, prepared from accounts maintained on an accrual basis, will be found in an appendix under Supply and Services in Volume II of this report.

	1976	1975	Net increase or decrease (−)
	$	$	$
Aircraft	13,416,659	13,225,045	191,614
Munitions	12,557,908	5,086,139	7,471,769
Research and development	78,368	−150,242	228,610
Strategic materials	−2,747	33,264,712	−33,267,459
	26,050,188	51,425,654	−25,375,466

Aircrafts, munitions and electronics and sales tax—Charges represent progress payments and advances for the acquisition of component parts used in the manufacture of aircraft and munitions. Credits represent receipts from contractors and the Department of National Defence for the end product. Gross debits during the year amount to $32,600,560 and gross credits were $24,937,177.

Research and development—Where the cost of research undertaken in connection with new and improved items of defence is to be shared by Canadian government departments including Industry, Trade and Commerce and National Defence and for foreign governments acting through the Canadian Commercial Corporation, it is usual to have a single contract with each supplier who is then paid from the revolving fund, which in turn is recouped from the partners involved. During the year the gross debits amounted to $2,160,556 and gross credits were $1,931,946.

Strategic materials—In this account are recorded the purchase and sale of certain strategic materials. Gross debits during the year amounted to $10,645,479 and gross credits were $43,912,938. During the year, there was a loss from the sale of materials in the amount of $3,390,770.

C-56 The closing balance reflects amounts outstanding in the hands of departments, government agencies and individuals at the fiscal year-end.

The gross debits during the year amounted to $12,613,358 and gross credits were $7,945,158.

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—*Continued*

SCHEDULE C—*Continued*

Departmental Working Capital Advances—*Continued*

C-57 This account was established under authority of Vote L165, Appropriation Act No. 3, 1969 and was extended by Vote L45, Appropriation Act No. 3, 1970, Vote L35, Appropriation Act No. 3, 1971, Vote L35, Appropriation Act No. 3, 1972, Vote L30, Appropriation Act No. 4, 1973, Votes L30, L30b and L30d, Appropriation Act No. 3 and No. 4, 1974 and No. 1, 1975 and the following parliamentary appropriations:

Votes L35 and L35a Advances in the current and subsequent fiscal years, subject to terms and conditions prescribed by Treasury Board:

(a) for operating and capital purposes at Montreal, Toronto, and Vancouver International Airports and the new Airports planned for Montreal and Toronto as well as such other airports as Treasury Board may approve; and

(b) to finance the construction of bridges to improve transportation in respect to the Vancouver International Airport including the acquisition of land and the construction of connecting arterial roads..... $ 155,890,000

During the year expenditures totalled $124,180,388. The account was credited with $8,298,841 representing depreciation of $3,047,329 for Montreal International Airport (Dorval) and $5,251,512 for Toronto International Airport (Malton) covering the period April 1, 1974 to March 31, 1975. This amount was charged to the Airports Revolving Fund. Interest in the amount of $36,035,606 was received and credited to non-tax revenue—return on investment, Department of Finance.

C-58 This account was established under authority of Vote L160, Appropriation Act No. 3, 1969 to authorize the operation of an airport's revolving fund in the current and subsequent fiscal years in accordance with terms and conditions prescribed by the Treasury Board, for the purpose of the operation and development of the Montreal and Toronto international airports and such other airports as Treasury Board may approve, to which shall be charged: (*a*) all operating expenses of the said airports, (*b*) all capital expenditures of the said airports, and (*c*) all amounts paid in respect of all loans credited to the account including interest thereon; and to which shall be credited: (*a*) all moneys received from the operation of said airports, and (*b*) all loans made by the Minister of Finance for the purpose of financing capital expenditures at the said airports pursuant to moneys appropriated for such purpose in the Estimates. The net amount charged to the account at any time is not to exceed $3,000,000.

The purpose of the Airports Revolving Fund was extended by Vote L31b, Appropriation Act No. 4, 1974.

(a) to include the operation and development of the Vancouver International Airport and the financing of the construction of bridges to improve transportation in respect of that Airport including the acquisition of land and the construction of connecting arterial roads; and

(b) to authorize the crediting to the said Revolving Fund:
(i) of such portion as Treasury Board may approve of the amount that, in the opinion of the Minister of National Revenue, is the net amount received from the Air Transportation Tax payable under part II of the Excise Tax Act; and
(ii) all loans made by the Minister of Finance for the purposes described in paragraph (a) hereof:

During the year expenditures were: (*a*) operating, $73,201,056, (*b*) capital $147,825,931. Credits to the account were: (*a*) $96,846,599 received from the operation of airports, (*b*) loans $124,180,388 (see Airports capital loans above).

Financial statements of this account are shown as an appendix under Transport in Volume II of this report.

C-59 This account records holdbacks that are not payable until completion of contracts with respect to construction at self supporting airports.

During the year, debits totalled $2,637,921 and credits were $4,378,520.

C-60 This revolving fund was authorized by the Financial Administration Act for the purpose of acquiring and managing stores. Vote L82c, Appropriation Act No. 9, 1966 increased to $13,500,000 the amount that may be charged to the fund at any time.

The above amount was increased to $27,000,000 by the following parliamentary appropriation:

Vote L3b To increase from $13,500,000 to $27,000,000 the amount that may be outstanding at any time under the Stores Working Capital Advance Account (formerly the Revolving Fund mentioned in subsection 101(2) of the Financial Administration Act, Chap. 12, Statutes of 1951); additional amount required..... $ 13,500,000

During the year this account was debited with $9,507,397 representing the cost of goods purchased, and $83,322 covering salaries and wages of departmental employees engaged in manufacture of certain material and credited with issues of $7,797,206 charged to relevant appropriations and an amount of $168,517 charged to Department of Transport Vote 1 representing write-off of obsolete stores and inventory shortages.

Financial statements of this account are shown as an appendix under Transport in Volume II of this report.

C-61 This account is operated for the purpose of providing standing travel advances, petty cash and imprest advances to federal government departments and agencies and was authorized by Parliamentary Vote L29g, Appropriation Act No. 2, 1967. The amount outstanding at any one time is not to exceed $17,000,000.

The gross debits during the year amounted to $61,584,543 and gross credits were $59,847,757.

C-62 Vote L100g, Appropriation Act No. 2, 1967 authorized the operation of this account for the purpose of financing the acquisition and storage of material and supplies by departmental hospitals and other facilities in Canada including the central medical stores maintained in Ottawa. The operation of the central medical stores was transferred to the Department of Supply and Services on March 1, 1970. The debit balance in this account at any one time shall not exceed $5,000,000.

Gross debits amounted to $4,151,399 and gross credits amounted to $4,180,310. The closing balance consisted of value of inventory at March 31, 1976.

A statement of the operations of this account is shown as an appendix under Veterans Affairs in Volume II of this report.

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—*Continued*

SCHEDULE C—*Concluded*

Departmental Working Capital Advances—*Concluded*

C-63 The operation of this fund which was for the purpose of financing the manufacture of Remembrance Day poppies and wreaths was authorized by Vote 517, Appropriation Act No. 5, 1958 and extended by Vote 495, Appropriation Act No. 6, 1960, Vote L120c, Appropriation Act No. 1, 1968, Vote L25, Appropriation Act No. 3, 1970 and Vote L21b, Appropriation Act No. 1, 1974. The total amount outstanding against this account at any time has been extended by the following parliamentary appropriation:

Vote L21a To increase from $600,000 to $1,000,000 the amount that may be outstanding at any time against the Working Capital Advance Account established by Loans, Investments and Advances Vote 517, Appropriation Act No. 5, 1958, for the purpose of financing the manufacture of Remembrance Day poppies and wreaths; additional amount required..... $ 400,000

During the current year, gross debits amounted to $875,025 and gross credits amounted to $711,533.

A statement of the operations of this account is shown as an appendix under Veterans Affairs in Volume II of this report.

SCHEDULE D

Social Security Accounts

D-1 This account was established to record the purchase and the sale of securities of the Government of Canada, of a participating province, or of any agent of Her Majesty in right of that province that is guaranteed as to principal and interest by the province, under authority of the Canada Pension Plan, 1965, which became effective January 1, 1966.

D-2 Section 137 of the Unemployment Insurance Act, 1971 authorizes the Minister of Finance to make advances to the Unemployment Insurance Account for the purpose of meeting payments required to be made in the operation of the Act. Additional advances were authorized by Vote L30a, Appropriation Act No. 1, 1973.

Advances totalling $1,746,443,469 were made to the account during the current fiscal year and the total credits were $1,244,900,700.

Also recorded here is the Unemployment Insurance Account which reflected a debit balance as at March 31, 1976. At March 31, 1975 the account reflected also a debit balance which is recorded in this schedule.

SCHEDULE E

Advances, Loans and Investments—Domestic

E-1 *Capital stock*—P.C. 1963-840, May 30, 1963, approved the application by the company for supplementary letters patent decreasing the paid up capital of the company from $54,000,000 to $15,000,000.

Loans—These represent advances made to the company to finance the construction of nuclear facilities and other works. During the year advances of $217,000,000 were made under authority of Vote L15, Appropriation Act No. 3, 1969 and P.C. 1969-688, April 15, 1969, Vote L51a, Appropriation Act No. 4, 1971 and P.C. 1972-1600, July 27, 1972, Vote L45, Appropriation Act No. 3, 1972, and P.C. 1972-961, May 9, 1972, Vote L50, Appropriation Act No. 3, 1972, and P.C. 1972-959, May 9, 1972, Vote L45, Appropriation Act No. 4, 1973, P.C. 1974-340, February 26, 1974, Vote L45b, Appropriation Act No. 1, 1974, P.C. 1974-1357, June 13, 1974, Vote L50, Appropriation Act No. 4, 1973, P.C. 1973-1469, June 12, 1973, Vote L40, Appropriation Act No. 3, 1974 and P.C. 1974-1507, June 27, 1974, Vote L45, Appropriation Act No. 3, 1975 and P.C. 1975-1506, May 8, 1975, Vote L40b, Appropriation Act No. 4, 1974 and P.C. 1974-2827, December 17, 1974 and under the following parliamentary appropriations:

Vote L45 Loans to Atomic Energy of Canada Limited in the current and subsequent fiscal years on terms and conditions approved by the Governor in Council:

- **(a) to share in the construction of the Candu PHW 600 Generating Station at Gentilly under agreement with the Province of Quebec and Hydro-Quebec;**
- **(b) to share in the construction of the Candu PHW 600 Generating Station at Lepreau under agreement with the New Brunswick Electric Power Commission and the Province of New Brunswick;**
- **(c) to finance the construction of the La Prade heavy water plant; and**
- **(d) to finance the production of heavy water at the Glace Bay Plant..... $ 165,000,000**

Vote L50 Loans to Atomic Energy of Canada Limited in accordance with terms and conditions approved by the Governor in Council for the purchase from Canadian General Electric Company Limited of a heavy water plant at Port Hawkesbury, Nova Scotia and to further authorize Atomic Energy of Canada Limited to enter into a long term agreement for the purchase thereof upon terms and conditions satisfactory to the Governor in Council..... $ 35,000,000

Vote L51a Loans to Atomic Energy of Canada Limited in accordance with terms and conditions approved by the Governor in Council to finance the purchase of heavy water for lease or resale to Canadian and foreign users..... $ 15,000,000

Vote L52a Advances to Atomic Energy of Canada Limited in accordance with terms and conditions approved by the Governor in Council for working capital in connection with the nuclear power project in Argentina..... $ 15,000,000

Interest amounting to $15,162,347 was received in respect of loans and was credited to non-tax revenue—return on investments.

Housing—No advances were made during the current fiscal year. Repayments during the year amounted to $341,476 of which $317 was capitalized interest, bringing outstanding advances for housing to $9,504,197 at March 31, 1976.

Included in the balance at March 31, 1976 is an amount of $9,419 in respect of accrued interest which was capitalized and recorded in the accounts in 1963-64 with a corresponding credit set up under the liability category "deferred credits—deferred interest".

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—*Continued*

SCHEDULE E—*Continued*

Bruce heavy water plant—Advances made to finance the construction of the Bruce heavy water plant at Douglas Point, Ontario are recorded in this account.

No advances were made during the year. Repayments during the year amounted to $1,768,556 of which $473,159 was capitalized interest.

The outstanding balance at March 31, 1976 was $237,217,908.

Included in the balance at March 31, 1976 is an amount of $63,513,305 in respect of accrued interest which was capitalized and recorded in the accounts in 1975-76 with a corresponding credit set up under the liability category "deferred credits—deferred interest".

Commercial products division—Advances made to finance the construction of manufacturing facilities and a laboratory at South March, Ont. are recorded in this account.

There were no advances made during the year. Repayments totalled $255,927 of which $10,204 was capitalized interest. The outstanding balance at March 31, 1976 was $6,303,895.

Included in the balance at March 31, 1976 is an amount of $287,150 in respect of accrued interest which was capitalized and recorded in the accounts in 1968-69 and 1972-73 with a corresponding amount set up under "deferred credits—deferred interest".

Douglas Point generating station—Advances made to finance the construction of this station are recorded in this account.

No advances were made during the year. Repayments made during the year amounted to $96,613. The outstanding balance at March 31, 1976 was $69,848,387.

Gentilly nuclear power station—Advances made to finance the construction in the Province of Quebec of a 250 megawatt (electric) Candu-BLW nuclear power station are recorded in this account.

During the year advances totalling $31,000,000 were made under authority of Vote L45, Appropriation Act No. 4, 1973 and P.C. 1974-340, February 26, 1974 and Vote L40, Appropriation Act No. 2, 1974 and P.C. 1974-1507, June 27, 1974. There were no repayments made during the year. The outstanding balance at March 31, 1976 was $132,700,000.

Glace Bay heavy water production—Advances made to finance the production of heavy water at the Glace Bay plant are recorded in this account.

Advances totalling $30,500,000 were made under authority of Vote L45, Appropriation Act No. 3, 1975 and P.C. 1975-1056, May 8, 1975. There were no repayments made during the year.

The outstanding balance at March 31, 1976 was $30,500,000.

Glace Bay heavy water plant—Advances made to finance the rehabilitation of the Glace Bay heavy water plant are recorded in this account.

Advances totalling $3,000,000 were made under authority of Vote L40b, Appropriation Act No. 4, 1974 and P.C. 1974-2827, December 17, 1974.

There were no repayments during the year.

The outstanding balance at March 31, 1976 was $130,000,000.

Heavy Water Inventory—Advances made to finance the production and purchase of heavy water for resale to Canada and foreign users are recorded in this account.

Advances totalling $15,000,000 were made under the authority of Vote L51a, Appropriation Act No. 4, 1975 and P.C. 1976-393, February 26, 1976. There were no repayments made during the year.

The outstanding balance at March 31, 1976 was $25,000,000.

La Prade heavy water plant—Advances made to finance a share in the construction of the La Prade heavy water plant are recorded in this account.

Advances totalling $69,000,000 were made under the authority of Vote L40, Appropriation Act No. 4, 1973 and P.C. 1975-1058, May 8, 1975. There were no repayments made during the year.

The outstanding balance at March 31, 1976 was $100,000,000.

Lepreau Nuclear Station—Advances made to finance a share in the construction of the nuclear generating station at Lepreau are recorded in this account.

Advances totalling $30,000,000 were made under the authority of Vote L45, Appropriation Act No. 3, 1975 and P.C. 1976-240, February 3, 1976. There were no repayments made during the year.

The outstanding balance at March 31, 1976 was $30,000,000.

Nelson River power project—Advances made to finance the construction of transmission facilities in connection with the Nelson River power project are recorded in this account.

Advances totalling $3,500,000 were made under the authority of Vote L45, Appropriation Act No. 2, 1974 and P.C. 1974-1356, June 13, 1974. There were no repayments made during the year.

The outstanding balance at March 31, 1976 was $194,000,000.

Pickering generating station—Advances made to finance the company's share in the construction of this station are recorded in this account.

There were no advances made during the year.

Repayments totalling $9,000,130 were made during the year. The outstanding balance at March 31, 1976 was $95,109,870.

Port Hawkesbury heavy water plant—Advances made to finance the purchase, from Canadian General Electric Company Ltd., of a heavy water plant at Port Hawkesbury, Nova Scotia are recorded in this account.

Advances totalling $35,000,000 were made under the authority of Vote L50, Appropriation Act No. 3, 1975 and P.C. 1975-1075, May 13, 1975. There were no repayments made during the year.

The outstanding balance at March 31, 1976 was $35,000,000.

Sheridan Park engineering design office—Advances made to finance the construction of this office are recorded in this account.

There were no advances made during the year. Repayments amounted to $114,589 of which $3,148 was capitalized interest. Included in the balance at March 31, 1976-

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—*Continued*

SCHEDULE E—*Continued*

is an amount of $46,786 in respect of accrued interest which was capitalized and recorded in the accounts in 1966-67 with a corresponding amount set up under the liability account "deferred credits—deferred interest".

The outstanding balance at March 31, 1976 was $1,710,890.

E-2 This account records the investment of the Government as the sole owner of the capital stock of the bank which was acquired under authority of the Bank of Canada Act, R.S. c. 13, S.1. Of this amount $5,000,000 represents the par value of 100,000 shares of capital stock and the balance of $920,000 represents premium paid in respect of the acquisition in 1938 of shares held by the public. The total amount of $583,457,135 received during the fiscal year by the government as profits for the bank year was credited to non-tax revenue—return on investments.

The financial statements of the bank are shown in Volume III of this report.

E-3 This represents the Crowns' investment in the capital of the Corporation as authorized by the Canada Deposit Insurance Corporation Act, as amended. Dividends amounting to $862,500 declared during the year were credited to non-tax revenue—return on investments.

The accounts of the Corporation are audited by the Auditor General of Canada and the balance sheet as at December 31, 1975, as certified by him, together with the statement of income and expense, will be found in Volume III of this report.

E-4 This account records loans made to the Corporation by the Minister of Finance pursuant to Section 34 of the Canada Deposit Insurance Corporation Act, 1966-67, as amended, to enable it to lend money to member institutions. The aggregate of loans outstanding at any time may not exceed $500,000,000.

There were no advances or repayments during the year.

E-5 Incorporated under Companies Act of 1934 by letters patent dated September 20, 1945, P.C. 1945/5929 approved advances to Canadian Arsenals Limited for the purpose of maintaining an efficient Canadian manufacturing capability for certain military materiel for Canadian defence needs.

There were no advances or repayments made during the year.

Financial statements for the Company are included in Volume III of this report.

E-6 These accounts record loans made to the Canadian Broadcasting Corporation of $9,000,000 for working capital, $197,880,410 for the purpose of capital expenditure and $472,500 in respect of the capital costs of broadcasting undertakings to provide educational television facilities to provincial authorities pursuant to sub-section 39(2) of the Broadcasting Act. Recovery of the loans for capital expenditures is likely to require parliamentary appropriations in subsequent fiscal years.

Working capital—Vote 759, Appropriation Act No. 2, 1961 provided for advances of $3,000,000 to the Canadian Broadcasting Corporation, in accordance with such terms and conditions as the Governor in Council may approve, for the purpose of increasing working capital.

Vote L12c, Appropriation Act No. 9, 1966 provided for an additional advance of $6,000,000 in accordance with such terms and conditions as the Governor in Council may approve, for the purpose of increasing working capital.

P.C. 1961-3/453, March 30, 1961 provided that (*a*) the Corporation shall in its books of account credit the amount to proprietor's equity account, in accordance with Section 33 of the Broadcasting Act; (*b*) the advance shall be free of interest and shall be subject to review by Treasury Board from time to time.

P.C. 1967-4/520, March 16, 1967 further provided that refunds of amounts credited to proprietor's equity account would be debited to the same account; that the Corporation shall submit annually to Treasury Board for approval estimates of working capital requirements and that the additional working capital would be returned to the Consolidated Revenue Fund as requirements for it change during the year.

Loans—Additional loans totalling $55,934,000 for capital expenditures were made under Vote L60, Appropriation Act No. 3, 1971, Vote L55, Appropriation Act No. 3, 1972, Vote L55, Appropriation Act No. 3, 1973 and Vote L16b, Appropriation Act No. 4, 1974.

Additional loans in the amount of $700,000 were approved under the following parliamentary appropriation:

Vote L21b To authorize advances to the Canadian Broadcasting Corporation in respect of the Capital costs of broadcasting undertakings to provide educational television facilities to provincial authorities in accordance with directions by the Governor in Council to the Corporation pursuant to sub-section 39(2) of the Broadcasting Act.....$ 700,000

Vote L143b, Appropriation Act No. 1, 1970 authorized advances in respect of the capital costs of broadcasting undertakings to provide educational television facilities to provincial authorities. During 1970-71, loans of $630,000 were made under this authority of which $31,500 was repaid in 1975-76.

No repayments were received in 1975-76 for all loans to the Canadian Broadcasting Corporation per Appendix to P.C. 1974/856, April 9, 1974. All payments of principal and interest due after March 31, 1974, are deferred until March 31, 1979.

Financial statements of the Corporation are included in Volume III of this report.

E-7 The Canadian Commercial Corporation Act, C. 35, R.S., 1968-69, C. 28 was established to purchase economically goods and services from Canadian sources for the account of foreign governments.

Section 8(1) of the Act states that advances not exceeding the aggregated of $10,000,000 are to be made available to the Corporation for working capital requirements.

Section 8(2) of the Act states loans are made available to the Corporation not exceeding the aggregate of $10,000,000.

During the year there were no loans or repayments. Interest of $440,487 was received and credited to non-tax revenue—return on investments.

Financial statements for the Corporation are included in Volume III of this report.

E-8 This account records loans to the Canadian Dairy Commission by the Minister of Finance pursuant to Section

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—*Continued*

SCHEDULE E—*Continued*

16(1) of the Canadian Dairy Commission Act 1966-67, c. 34, S.1, R.S., c. C-7, for the purpose of financing its dealings in dairy products. The total amount of loans outstanding at any one time may not exceed $300,000,000. Loans during the current year amounted to $224,310,955 and repayments were $55,897,531. Interest is payable at rates determined by the Governor in Council and in this connection an amount of $3,389,152 was received and credited to non-tax revenue—return on investments during the current fiscal year. When a loan is made to the Commission the amount of the loan is credited to the deposit and trust account "Canadian Dairy Commission—Deposit account".

E-9 Section 8(1) of the Livestock Feed Assistance Act, 1966-67, c. 52, S.1, R.S., c. L-9, provides that the Canadian Livestock Feed Board may, in furtherance of its objects, at any time when it is so authorized by regulation (*a*) but or enter into contracts or agreements for the purchase of feed grain in Eastern Canada and British Columbia and in the designated area, but where any purchase is made by the Board within the designated area of grain then being purchased in that area by the Canadian Wheat Board, such purchase by the Board shall be made from the Canadian Wheat Board or an agent thereof; (*b*) within the provisions of any licence obtained in its name authorizing it to import feed grain, buy or enter into contracts or agreements for the purchase of feed grain outside Canada and import such feed grain into Canada; and (*c*) take delivery of, ship, store, handle and, subject to Sub-section (2), sell, or otherwise dispose of feed grain in Eastern Canada or British Columbia, and enter into contracts for the delivery, shipping, storage, handling, insurance and sale or other disposition of such feed grain.

Section 16(3) of the Act provides authority to establish in the Consolidated Revenue Fund an account to be known as the Canadian Livestock Feed Board account. There shall be credited to the account all monies received from the sale or other disposition of feed grain by the Board pursuant to Sub-section (2) of Section 8 and to which shall be charged all amounts paid out under Section 16(2). No payment out of the Consolidated Revenue Fund under Section 16(2) shall exceed (*a*) the amount by which ten million dollars exceeds the balance of the account, and (*b*) any amount advanced under Section 17.

Section 17 directs that the Governor in Council may authorize the Minister of Finance, on behalf of Her Majesty, to make advances to the Board on such terms and conditions as may be agreed upon, the total amount of such advances at any time not to exceed fifty million dollars.

There were no transactions in this account during the year.

The statement of expenditures of the board, for the year ended March 31, 1976, as certified by the Auditor General, is shown in Volume III of this report.

E-10 The Canadian Film Development Corporation Act, c. 78, 1967, authorizes the Canadian Film Development Corporation to foster and promote the development of a feature film industry in Canada.

Section 18 of the Act, established a special account to be known as the Canadian Film Development Advance Account and authorized the sum of $10,000,000 to enable the Corporation to carry out the provisions of the Act.

During 1972-73, an additional amount was provided under the Secretary of State, Vote 63a, whereby the amount originally appropriated in Section 18(1) of the Canadian Film Development Corporation Act was increased from $10,000,000 to $20,000,000. This amount was further increased by Vote 62a, Appropriation Act No. 4, 1976 which reads as follows:

Vote 62a To increase from $20,000,000 to $25,000,000 the statutory limit set up under subsection 18(1) of the Canadian Film Development Corporation Act..... $ 1

During 1975-76, $3,521,315 was advanced from the Consolidated Revenue Fund under this authority.

E-11 These accounts reflect the transactions in respect of advances made to the Canadian National Railways for debt redemption and capital expenditure purposes under various authorities.

The Financing and Guarantee Acts 1941 and 1942 authorized the Minister of Finance to make loans to the Canadian National Railways for the purpose of acquiring securities of the company on the open market. Under authority of various Orders in Council loans totalling $7,734,573 were made in the current year.

E-12 Under the provisions of the Canadian National Railways Capital Revision Act, c. 311, R.S., as amended the Minister of Finance was authorized:

(*a*) to release the company from certain claims of Her Majesty amounting to $736,385,405 being 50% of the indebtedness of the company to Her Majesty and the public as at December 31, 1951, in exchange for preferred stock of the company;

(*b*) to purchase from time to time, in the years 1952 to 1961 inclusive, out of the Consolidated Revenue Fund, preferred stock of the company to the total value not exceeding 3% of the gross revenue of the national company, to be used to meet expenditures for additions and betterments to the system;

With respect to (*a*) above, the principal amount of $736,385,405 specified in schedule A of the Act was released in exchange for 736,385,405 shares of 4% preferred stock of the company.

With respect to (*b*) above the period was extended to December 31, 1971 by Section 14 of the Canadian National Railways Financing and Guarantee Act, 1969 and to December 31, 1973 by Section 13 of the Financing and Guarantee Act, 1973 and additional stock to the value of $583,291,807 has been purchased.

During 1974-75 stock to the value of $54,513,169 was purchased under authority of Vote L66b, Appropriation Act No. 4, 1974. In the fiscal year 1975-76 additional stock to the value of $65,955,772 was purchased under authority of the following parliamentary appropriation:

Vote L70 Canadian National Railways—To authorize the Canadian National Railways to issue and the Minister of Finance to acquire, hold and subsequently dispose thereof 4% preferred stock of the Canadian National Railways in the same manner and for the same purposes as provided for in Sections 6 and 7 of the Canadian National Railways Capital Revision Act, 1952..... $ 66,000,000

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—*Continued*

SCHEDULE E—*Continued*

E-13 Under authority of Section 8 of the Canadian National Railways Capital Revision Act, c. 22, 1937, the balances then standing in Public Accounts in respect of: Canadian Government Railways—Open accounts, Canadian Government Railways—Stores accounts, and the Saint John and Quebec Railway—Open and stores accounts were adjusted as prescribed in the Act and the residue was consolidated under the title of "Canadian Government Railways working capital".

The balance in this account is carried against the Canadian National Railways without interest as representing a fair approximation of the amount of Canadian National Railways working capital utilized for Canadian Government Railways purposes.

E-14 This account was established under authority of the following parliamentary appropriation:

Vote L75 Loans, for capital purposes, to the Canadian National Railways bearing such rates of interest and subject to such other terms and conditions as the Governor in Council, upon the recommendation of the Minister of Finance, may approve..... $135,000,000

A repayment of $1,313,800 was received during the current fiscal year.

E-15 P.C. 1966-21/1046, June 2, 1966 approved advances to the Canadian National Railways for the purpose of acquiring and maintaining certain railway equipment to partially meet the anticipated additional passenger load in future years. A repayment of $242,844 was received in the current year.

The consolidated balance sheet of the Canadian National Railways as at December 31, 1975, together with related statements, is shown in Volume III of this report.

E-16 These accounts represent loans made by the government to Air Canada to finance capital expenditures. During the year repayment of $2,801,820 was received for application to advances made under authority of Section 7, Financing and Guarantee Act 1973.

During 1974-75 loans amounting to $5,000,000 were made under authority of Vote L125d, Appropriation Act No. 1, 1975 for the purpose of constructing a Line Maintenance Hangar at Winnipeg, Manitoba.

In the current year interest amounting to $293,664 was received and credited to non-tax revenue—return on investments.

E-17 This account records recoverable advances to the Canadian National Railway Company under authority of various parliamentary appropriations, to be used for the completion of the ferry terminal at Bar Harbour, Maine U.S.A.

The procedure for repayment of the loans was established by P.C. 1954-43/733, May 20, 1954 and P.C. 1955-1224, August 16, 1955, which provided that: (*a*) the aggregate of the loans be repaid by the company in thirty consecutive annual payments without interest, commencing one year after the ferry service has been in operation, and (*b*) the annual payments shall not form part of the accounts of the company but shall be charged to the cost of operating the ferry service.

An amount of $24,508 was repaid by the company during the current fiscal year.

E-18 In this account is recorded a loan to the Canadian National Railway Company under authority of Vote 791, Appropriation Act No. 5, 1955, for the purpose of providing working capital for the operation of the Yarmouth, N.S., and Bar Harbour, Maine, U.S.A. ferry service. Interest amounting to $7,000 was received and credited to non-tax revenue—return on investments.

E-19 This account reflects the government's investment in the company. The balance sheet of the company as at December 31, 1975, together with related statements, is shown in Volume III of this report.

E-20 The Corporation was incorporated under the Teleglobe Canada Act to establish, maintain and operate in Canada and elsewhere external telecommunication services by cable, radio-telegraph, radio-telephone and any other means of telecommunication for the conduct of public communications and to coordinate Canada's external telecommunication services with those of other parts of the British Commonwealth of Nations.

Section 12 of the Act provides that the Minister of Finance with the approval of the Governor in Council may pay to the Corporation for capital purposes amounts not exceeding $4,500,000 out of unappropriated moneys and in addition any moneys appropriated by Parliament.

Advances were authorized under Vote L10, Appropriation Act No. 4, 1973 and Vote L10, Appropriation Act No. 3, 1974 and by the following parliamentary appropriation:

Vote L10 Loans to Teleglobe Canada in accordance with Section 12 of the Teleglobe Canada Act for capital expenditures..... $ 10,000,000

Repayment of $2,798,484 was made by the Corporation in the current year. Interest amounting to $1,613,149 was received and credited to non-tax revenue—return on investments.

The balance sheet of the Corporation as at March 31, 1976, as certified by the Auditor General, together with related statements, is shown in Volume III of this report.

E-21 This account reflects the investment of the Crown in the capital stock of the company which was incorporated under Section 17 of the National Research Council Act c. N-14, R.S.C. 1970.

The balance sheet of the company as at March 31, 1975, as certified by the Auditor General, together with related statements, is shown in Volume III of this report.

E-22 This account was established to record loans made to the Canadian Saltfish Corporation which was established under the Saltfish Act, 1969-70 to regulate interprovincial and export trade in saltfish in order to improve the earnings of primary producers of cured cod fish.

Section 17 of the Act provides that the Governor in Council may authorize the Minister of Finance on such terms and conditions as the Governor in Council may prescribe: (*a*) to guarantee repayment of loans, and interest thereon, made by any bank to the Corporation; and (*b*) to make loans to the Corporation. The aggregate amount outstanding at any time shall not exceed $10,000,000. A further advance was authorized under the following parliamentary appropriation:

Vote L23b To increase from $10,000,000 to $15,000,000 the aggregate outstanding at any time of the amounts

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—*Continued*

SCHEDULE E—*Continued*

which may be borrowed by the Canadian Saltfish Corporation from any bank upon its credit and the amounts loaned by the Minister of Finance under the authority of Section 17 of the Saltfish Act..... $ 1

PC 1973-1915 July 1973, authorizes the Minister of Finance to make loans to the Canadian Saltfish Corporation not exceeding in the aggregate $1,500,000 to finance the acquisition of capital assets other than working capital.

Loans totalling $350,000 were made during the current year and repayments of $127,500 were received.

Financial statements of the Corporation are shown in Volume III of this report.

E-23 The operation of this account, for the provision of working capital for the coal division of the Corporation, was authorized by Sub-section 19(2) of the Cape Breton Development Corporation Act. The total amount outstanding at any one time not to exceed $10,000,000. This account was further extended by the following parliamentary appropriation:

Vote L40a To increase from $10,000,000 to $25,000,000 the amount of advances that may be outstanding at any time under subsection 19(2) of the Cape Breton Development Corporation Act..... $ 1

Advances during the current year totalled $14,500,000 and repayments totalled $3,500,000.

E-24 This account was established by the following parliamentary appropriation:

Vote L35 Loans to the Cape Breton Development Corporation in accordance with terms and conditions approved by the Governor in Council for the purpose of developing the Prince Mine..... $ 7,000,000

Accrued interest to March 31, 1976 of $176,519 will be recovered when the principal on the loan is repaid.

Loans during current year amounted to $7,000,000.

E-25 *Capital*—This represents the Crown's investment in the capital of the Corporation as authorized by Section 17 of the Central Mortgage and Housing Corporation Act. The balance sheet as at December 31, 1975, as certified by the auditors of the Corporation, together with statements of income and expenditure and reserve fund account will be found in Volume III of this report.

E-26 Loans and advances—Additional advances during the current fiscal year were authorized by Vote L15, Appropriation Act No. 2, 1972, Vote L15, Appropriation Act No. 3, 1973, Vote L15, Appropriation Act No. 2, 1974 and Vote L20, Appropriation Act No. 2, 1975 which reads as follows:

Vote L20 Advances to Central Mortgage and Housing Corporation for the calendar year 1975 for the purpose of the acquisition, development, construction and improvement of land and buildings as provided by Section 55 of the National Housing Act; and to increase the limit on payments which may be made out of the Consolidated Revenue Fund provided for under subsection 40(5) Public Housing, sub-section 53(3) Municipal Sewage Treatment Projects, sub-section 27.6(2) Neighbourhood Improvement Program, sub-section 34.14(2) Rehabilitation and Conversion of Existing Buildings, and sub-section 45.1(7) New Communities, of the National Housing Act by the provision of additional amounts for the purposes of those subsections..... $237,500,000

Loans and advances accounts were as follows:

		Dr. balance March 31, 1976	Dr. balance March 31, 1975	Net increase or decrease (−)
		$	$	$
(*a*)	Account No. 1.....	5,861,921,855	5,484,395,024	377,526,831
(*b*)	Account No. 2.....	70,858,088	46,699,935	24,158,153
(*c*)	Account No. 3.....	476,777,822	358,527,506	118,250,316
(*d*)	Account No. 4.....	37,536,031	37,253,913	282,118
(*e*)	Account No. 5.....	414,768,347	410,513,154	4,255,193
(*f*)	Account No. 6.....	560,274,032	451,439,512	108,834,520
(*g*)	Mortgage and loan purchase fund.....	3,992,762	3,238,941	753,821
(*h*)	Account No. 7.....	885,098,878	461,636,850	423,462,028
		8,311,227,815	7,253,704,835	1,057,522,980

(*a*) P.C. 1965-380, March 5, 1965, approved advances in the current fiscal year pursuant to Section 21 (1) of the National Housing Act, 1954, for the purpose of making loans under the following sections of the said Act: Section 15, to a limited-dividend company for construction of a low rent housing project; Section 16, to an incorporated company engaged in the mining, lumbering, logging or fishing industry for construction of low or moderate-cost housing projects in areas or localities that are adjacent to or connected with the operations of the borrower; Section 58, to a person unable to obtain a loan from an approved lender for construction of a house or housing project; and Section 59, to an Indian for the construction of housing projects on Indian reserves. Advances during the current fiscal year amounted to $592,000,000 and repayments were $214,473,169, interest on advances is payable at varying rates based on rates prevailing at the time commitments were made by the Corporation. In this connection, an amount of $375,233,784 was received and credited to non-tax revenue—return on investments.

(*b*) Section 55 of the National Housing Act, 1954 authorized advances to the Corporation out of moneys provided by Parliament for the acquisition and construction of real estate by the Corporation itself or on behalf of federal government departments or Crown companies or in conjunction with municipalities.

Advances during the current fiscal year amounted to $26,000,000 and repayments were $1,841,847. Interest is payable at varying rates based on rates prevailing at the time commitments were made by the Corporation. An amount of $1,105,446 in respect of this interest was received and credited to non-tax revenue—return on investments.

(*c*) Section 40 of the National Housing Act, 1954 authorized advances out of the Consolidated Revenue Fund to the Corporation for the purpose of undertaking projects jointly with the government of any province. It also authorizes payments to the Corporation as reimbursement for losses sustained by it as a result of the sale or operation of any of its projects undertaken pursuant to this section. Provision is made for repayment of all or any part of the outstanding principal advances under this section without notice or bonus, if the Corporation so desires. The payment of an advance or reimbursement shall not be greater than

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—*Continued*

SCHEDULE E—*Continued*

the amount by which the aggregate of $150,000,000 and any additional amounts authorized by Parliament exceeds the aggregate of the total amount of advances and reimbursements charged to this account.

Advances made during the current fiscal year amounted to $128,000,000 and repayments were $9,749,684.

Interest on advances at rates varying from 3 to 8% per annum is payable on advances from account No. 3. In this connection an amount of $25,614,159 was received and credited to non-tax revenue—return on investments.

(*d*) P.C. 1965-380, March 5, 1965, approved advances in the current fiscal year pursuant to Section 26(1) of the National Housing Act, 1954, for the purpose of making loans to a province or municipality to assist in the implementation of an urban renewal scheme.

Advances during the current fiscal year amounted to $2,500,000 and repayments were $2,217,881.

Interest on advances is payable at varying rates based on rates prevailing at the time commitments were made by the Corporation. In this connection, an amount of $2,688,591 was received and credited to non-tax revenue—return on investments.

(*e*) P.C. 1965-380, March 5, 1965, approved advances in the current fiscal year pursuant to Section 48(1) of the National Housing Act, 1954, for the purpose of making loans under Part VII of the said Act to a university for construction of a university housing project or the acquisition of existing buildings and their conversion into a university housing project. Advances during the current fiscal year amounted to $6,500,000 and repayments were $2,244,807.

Interest on advances is payable at varying rates based on rates prevailing at the time commitments were made by the Corporation. In this connection, an amount of $26,539,279 was received and credited to non-tax revenue—return on investments.

(*f*) P.C. 1965-380, March 5, 1965, approved advances in the current fiscal year pursuant to Section 53(2) of the National Housing Act, 1954, for the purpose of making loans under Part VIII of the said Act to any province, municipality or municipal sewerage Corporation for the purpose of assisting in the construction or expansion of a sewage treatment project. The payment of an advance shall not be greater than the amount by which the aggregate of $300,000,000 and any additional amounts authorized by Parliament exceeds the aggregate of the total amount of advances and reimbursements charged to this account. Section 53 authorizes payments to the Corporation in reimbursement of forgiveness payments in respect of loans made to municipalities under this Part. During the current fiscal year advances amounted to $124,500,000 and repayments were $10,812,102.

Payments to the Corporation representing reimbursement of forgiveness payments during the fiscal year amounted to $26,467,693 which was charged to Vote 10. The amount of $4,853,379 applicable to the January-March 1975 period was transferred from this account to Vote 10.

Interest on advances is payable at varying rates based on rates prevailing at the time commitments were made by the Corporation. An amount of $31,753,018 in respect of this interest was received and credited to non-tax revenue—return on investments.

(*g*) P.C. 1965-381, March 5, 1965, approved advances in the current fiscal year pursuant to Section 10(1b) of the National Housing Act, 1954, for the purpose of making loans to holders of National Housing Act insured mortgages.

The payment of an advance shall not be greater than the amount by which $100,000,000 exceeds the total amount of advances charged to the mortgage and loan purchase fund, less the total amount of moneys paid by the Corporation pursuant to Section 10(4) of the National Housing Act, 1954.

Advances made during the current fiscal year were $1,000,000 and repayments were $246,179. Interest on advances is payable at rates which are equal to the average accepted 91-day treasury bill tender rate as announced by the Bank of Canada on behalf of the Minister of Finance immediately prior to the date of the advance, plus ¼ of 1%. In this connection an amount of $186,724 was received and credited to non-tax revenue—return on investments.

(*h*) The Revised Statutes c. N-10 amended by 1973 c. 18 approved advances in the current fiscal year pursuant to Section 21(1) of the National Housing Act, 1954 for the purpose of making loans under Section 34.15, to an individual for assistance in the construction or acquisition of a house or the acquisition of a condominium unit.

Advances during the current fiscal year amounted to $439,000,000 and repayments were $15,537,972.

Interest on advances is payable at varying rates based on rates prevailing at the time commitments were made by the Corporation. An amount of $49,823,562 in respect of this interest was received and credited to non-tax revenue—return on investments.

E-27 The balance represents the investment of the Crown in the capital stock of this company. The accounts of the company and its wholly owned subsidiary, Northern Transportation Company Limited and Eldorado Aviation Limited are audited by the Auditor General of Canada and the balance sheets as at December 31, 1975, as certified by him, together with supporting schedules, will be found in Volume III of this report.

E-28 *Loans*—This account was established to record loans to the company for the purpose of meeting capital and operating expenses under the authority of P.C. 1973-1772 dated June 26, 1973. The balance at March 31, 1976 was $55,640,228.

Included in balance at March 31, 1976 is an amount of $6,748,103 in respect of accrued interest which was capitalized with a corresponding amount set up under the account "deferred credits—deferred interest."

E-29 Effective October 1, 1969 by order of P.C. 1969-1716 dated September 11, 1969, the Export Credits Insurance Act was superseded by the Export Development Act. This Corporation was incorporated under the Export Development Act to facilitate and develop export trade by the provision of insurance, guarantees, loans and other financial facilities. The closing balance represents the subscription by the Minister of Finance for capital stock in the Corporation under authority of Section 11 of the Export Development Act.

The accounts of the Corporation are audited by the Auditor General of Canada and the statement of assets and liabilities as at December 31, 1974, as certified by him, together with supporting schedules, will be found in Volume III of this report.

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—*Continued*

SCHEDULE E—*Continued*

E-30 The Act provides that the authorized capital of the Corporation shall be $125,000,000 and that the amount of $25,000,000 debited hereto, shall continue to be the capital surplus of the Corporation.

E-31 Section 29 of the Export Development Act authorizes the making of loans on the security of a guaranteed instrument to the Corporation by the Minister of Finance out of the Consolidated Revenue Fund.

Interest received during the current year amounting to $59,139,132 was received and credited to non-tax revenue—return on investments.

Loans to the Corporation during the year were as follows:

(*a*) loans amounting to $350,000,000 in Canadian currency and repayments amounting to $54,058,731 were received;

(*b*) loans in U.S. currency amounting to $17,281,400 (Canadian) and repayments in U.S. currency amounting to $10,337,524 (Canadian) were received.

Section 31 of the Export Development Act authorizes the making of loans to the Corporation by the Minister of Finance out of the Consolidated Revenue Fund.

Loans to the Corporation under this section during the year were as follows:

(*a*) under loans to Iran, authorized under P.C. 1971-353, dated February 23, 1971, repayments amounting to $4,626,000 (Canadian) were received;

(*b*) under loans to Pakistan, authorized under P.C. 1970-1449, dated August 19, 1970, there were no transactions during the year;

(*c*) the loans to Zambia, authorized under PC 1974-321, dated February 21, 1974, in Canadian currency amounted to $17,819,433;

(*d*) loans to Argentina authorized under P.C. 1974-823, dated April 9, 1974, in Canadian currency amounted to $16,287,295.

E-32 *Notes*—These represent borrowings from the Minister of Finance, evidenced by promissory notes of the Corporation, made for the purpose of making loans to farmers. During the year the Corporation received $353,800,000 in new borrowings and made repayments of $69,605,394.

Capital—This represents the Crown's investment in the capital of the Corporation as authorized by the Farm Credit Act 1959, c. 43, S.1, R.S., c. F-2.

During the year there were additional subscriptions of $11,400,000.

Farm syndicates loan fund—The Farm Syndicates Credit Act 1968-69, c. 32, S.1, R.S., c. F-4, provides for the extension of credit to farm syndicates. Section 3(1) of the Act allows the Corporation to make loans to a farm syndicate (a) to purchase farm machinery (b) to purchase, erect or improve buildings, or (c) to purchase or improve land on which buildings are to be erected—for use primarily by the syndicate or its members in their farming operations. Advances amounting to $4,200,000 were made to the Corporation during the fiscal year for the purpose of making loans under this Act. Repayments by the Corporation during the year amounted to $2,508,702.

The balance sheet of the Corporation as at March 31, 1976, as certified by the Auditor General, together with related statements, is shown in Volume III of this report.

E-33 The Federal Business Development Bank Act received Royal Assent on December 20, 1974 and was proclaimed to come into force and have effect upon, from and after the 2nd day of October 1975. This Corporation was incorporated under the Federal Business Development Bank Act to promote and assist in the establishment and development of business enterprises in Canada by providing, in the manner and to the extent, authorized by this Act, financial assistance, management counselling, management training information and advice and such other services as are ancillary or incidental to any of the foregoing.

The closing balance represents the subscription by the Minister of Finance for capital stock in the Corporation under authority of Sections 28 and 52 of the Federal Business Development Bank Act.

Capital stock amounted to $89,000,000.

E-34 The Federal Business Development Bank Act received Royal Assent on December 20, 1974 and was proclaimed to come into force and have effect upon, from and after the 2nd day of October, 1975.

Section 30 of the Federal Business Development Bank Act authorizes the making of loans to the Corporation by the Minister of Finance out of the Consolidated Revenue Fund.

During the year, loans amounting to $108,000,000 were made.

E-35 This Corporation was incorporated under the Freshwater Fish Marketing Act, 1968-69, to regulate interprovincial and export trade in freshwater fish and to establish the Freshwater Fish Marketing Corporation.

For the purpose of enabling the Corporation to carry on its operations under the Act, Section 17 provides that the Governor in Council may authorize the Minister of Finance on such terms and conditions as may be agreed upon, to (*a*) guarantee repayment of loans, and interest thereon, made by any bank to the Corporation; and (*b*) to make loans to the Corporation.

Vote L20a, Appropriation Act No. 4, 1970 increased the aggregate outstanding at any time of the amounts which may be borrowed from any bank upon the credit of the Corporation and the amounts loaned by the Minister of Finance, under the authority of Section 17 of the Freshwater Fish Marketing Act, from $5,000,000 to $10,000,000 and by Vote L30b, Appropriation Act No. 2, 1974 to increase the aggregate outstanding from $10,000,000 to $20,000,000.

Loans made during 1975-76 amounted to $11,258,000 and repayments were $14,237,527.

Interest amounting to $1,067,993, was received and credited to non-tax revenue—return on investment.

Financial statements of the Corporation are shown in Volume III of this report.

E-36 *Greenbelt*—Parliamentary votes in the fiscal years 1959-60 to 1970-71, inclusive, authorized loans of $43,300,000 to the Commission, in the current and subsequent fiscal years, for the purpose of acquiring property in the Greenbelt. The total loans authorized were borrowed by March 31, 1974.

The principal and interest on these loans have been deferred until March 31, 1979. A bill will be introduced in Parliament at an appropriate time to delete the outstanding balance of the loans from the Accounts of Canada.

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—*Continued*

SCHEDULE E—*Continued*

Repayments of $1,264,779 were received during the year. Interest on loans amounting to $2,100,225 was accrued but not paid in accordance with the above.

Excluding Greenbelt—Loans of $10,000,000 were made during the current year under the authority of the following parliamentary appropriation.

Vote L35 Loans to the National Capital Commission in accordance with Section 16 of the National Capital Act for the purpose of acquiring property in the national capital region.....$ 10,000,000

Loans were authorized under Vote L30, Appropriation Act No. 3, 1973, Vote L30, Appropriation Act No. 3, 1974 and Vote L30d, Appropriation Act No. 1, 1975.

No repayments were received during the year. Interest on loans, amounting to $1,971,965 was received and credited to non-tax revenue—return on investments.

E-37 This account is subject to the authority of the National Harbours Board Act Chapter 42, Statutes of Canada 1936. A summary of outstanding balances of various harbours under the jurisdiction of the National Harbours Board follows:

	March 31, 1976	March 31, 1975	Net increase or decrease (—)
	$	$	$
(*a*) Chicoutimi	3,830,286	3,830,286	
(*a*) Churchill	8,857,289	8,857,289	
(*a*) Halifax	29,890,788	29,890,788	
(*a*) Montreal—Jacques Cartier Bridge, advances for payment of guaranteed interest	6,489,605	6,489,605	
(*a*) Quebec	52,075,243	52,075,243	
(*a*) Saint John	34,770,238	34,770,238	
(*a*) Trois-Rivières	3,987,356	3,987,356	
	139,900,805	*139,900,805*	
(*b*) Belledune	2,340,875	2,340,875	
(*b*) Halifax	4,412,731	3,762,825	649,906
(*b*) Montreal	194,642,699	194,642,699	
(*b*) Montreal—Retirement of Jacques Cartier Bridge bonds	7,576,000	7,576,000	
(*b*) Vancouver	74,479,203	64,979,203	9,500,000
(*b*) Prince Rupert	17,446,613	2,341,743	15,104,870
(*b*) Sept-Îles	299,282	168,282	131,000
(*b*) Churchill	3,322,931	1,650,000	1,672,931
(*b*) Saint John	10,000,000	10,000,000	
	314,520,334	*287,461,627*	*27,058,707*
	454,421,139	427,362,432	27,058,707
Less—Charged to net debt	139,900,805	139,900,805	
	314,520,334	287,461,627	27,058,707

(*a*) Expenditures at these harbours cover capital expenditures and are fully secured by certificates of indebtedness. They are treated as non-active loans and charged to net debt. In the case of Halifax, expenditures subsequent to April 1, 1970, were treated as active loans. (See following comment).

(*b*) Expenditures at these harbours cover capital expenditures and are fully secured by certificates of indebtedness. They are treated as active assets and are included in the assets of the Government of Canada. In the case of Halifax expenditures prior to April 1, 1970, are treated as non-active loans and have been charged to net debt. (See preceding comment).

During the current fiscal year no principal repayments were made by the Board.

Advances were authorized by parliamentary Vote L85, Appropriation Act No. 3, 1971, Vote L105, Appropriation Act No. 3, 1972, Vote L90, Appropriation Act No. 4, 1973 and Vote L100, Appropriation Act No. 3, 1974.

Parliamentary appropriations are generally provided in connection with the accounts and during 1975-76 advances of $27,058,707 were made to: Halifax $649,906, Sept-Îles $131,000, Churchill $1,672,931, Vancouver $9,500,000 and Prince Rupert $15,104,870 under the following parliamentary appropriation:

Vote L95 Advances to the National Harbours Board, subject to the provisions of Section 29 of the National Harbours Board Act, to meet capital expenditures applicable to the calendar year 1975 and authority to enter into an agreement with New Brunswick relating to financing the construction of the Rodney Terminal, Saint John, New Brunswick..... $ 33,655,000

E-38 This account records loans made to the Saint John Harbour Bridge Authority in respect of a vehicular bridge across the harbour of Saint John. An agreement was entered into between Canada, the Province of New Brunswick, the City of Saint John and the Saint John Harbour Bridge Authority, dated July 7, 1966, which requires that debentures issued by the Authority and acquired by the National Harbours Board shall be related exclusively to the financing of the total capital costs of the bridge.

During the current fiscal year principal repayments made by the Authority amounted to $51,787. Interest in the amount of $1,027,386 was received and credited to non-tax revenue—return on investments. (See also Note E-82.)

E-39 This account was established pursuant to the Northern Canada Power Commission Act to enable the Northern Canada Power Commission to construct and operate public utility plants in the Northwest Territories, the Yukon Territory and subject to the approval of the Governor in Council, elsewhere in Canada.

Advances to the Commission in 1974-75 totalled $23,935,000 pursuant to Vote L95. Appropriation Act No. 3, 1974 and $19,167,000 pursuant to Vote L95b, Appropriation Act No. 4, 1974. During the current year $38,000,000 were advanced under the following parliamentary appropriations:

Vote L80 Advances to the Northern Canada Power Commission for the purpose of capital expenditures in accordance with Section 15 of the Northern Canada Power Commission Act..... $ 30,000,000

Vote L80b Advances to the Northern Canada Power Commission for the purpose of capital expenditures in accordance with Section 15 of the Northern Canada Power Commission Act..... $8,000,000

Repayments amounting to $1,702,896 were received and applied to the various project loans and interest of $4,561,725 which included capitalized interest of $68,356 was credited to non-tax revenue—return on investments.

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—*Continued*

SCHEDULE E—*Continued*

During the year, capitalized interest on completed projects covering fiscal year 1974-75 in the amount of $291,396 was charged to the loan with a corresponding credit set up under "deferred credits—capitalized interest".

The balance sheet of the Commission as at March 31, 1976 as certified by the Auditor General, together with related statements, is shown in Volume III of this report.

E-40 This account was established pursuant to Section 14 of the Northern Canada Power Commission Act which authorized the payment to the Commission of $50,000 for the purpose of meeting expenditures incurred in carrying out investigations in accordance with Section 13 of the Act.

E-41 In this account are recorded loans to the Northern Transportation Company Limited to finance the acquisition of transportation facilities for the movement of goods to the Canadian North.

Vote L70, Appropriation Act No. 4, 1968, Vote L90, Appropriation Act No. 3, 1969, Vote L85, Appropriation Act No. 3, 1970, Vote L90, Appropriation Act No. 3, 1971, Vote L110, Appropriation Act No. 3, 1972, Vote L110a Appropriation Act No. 1, 1973, Vote L95, Appropriation Act No. 3, 1974 and Vote L105, Appropriation Act No. 3 1974 authorized loans totalling $71,000,000 to the Northern Transportation Company Limited. Loans to date were made under authority of P.C. 1969-361, P.C. 1969-1124, P.C. 1970-474, P.C. 1971-807, P.C. 1972-984, P.C. 1973-766, P.C. 1973-1233 and P.C. 1974-995 as follows:

(*a*) $2,000,000 (1968-69) repaid in full.
(*b*) $9,000,000 (1969-70) repaid in full.
(*c*) $8,100,000 (1970-71) repayment to date $3,500,000.
(*d*) $3,000,000 (1971-72).
(*e*) $4,000,000 (1972-73).
(*f*) $29,000,000 (1973-74).
(*g*) $13,500,000 (1974-75).

Additional loans of $5,500,000 were made in the current year under authority of the following parliamentary appropriation:

Vote L100 Loans to Northern Transportation Company Limited, in accordance with terms and conditions prescribed by the Governor in Council, to finance the acquisition of transportation facilities to be used for the movement of goods to the Canadian North..... $ 5,500,000

Interest in the amount of $4,025,162 was received and credited to non-tax revenue—return on investments.

Financial statements are shown in Volume III of this report.

E-42 This account was established under authority of P.C. 1976-693 and the following parliamentary appropriation:

Vote L101b Advances, in accordance with terms and conditions approved by the Governor in Council, to the Northern Transportation Company Limited for working capital..... $ 6,000,000

Advances during the current fiscal year totalled $6,000,000.

E-43 *Petro-Canada*—The objects of the Corporation are (*a*) to engage in exploration for and the development of hydrocarbons and other types of fuel or energy; (*b*) to engage in research and development projects relating to fuel and energy resources; (*c*) to import, produce, transport, distribute, refine and market hydrocarbons of all descriptions; (*d*) to produce, distribute, transport and market other fuels and energy; and (*e*) to engage or invest in ventures or enterprises related to the exploration, production, importation, distribution, refining and marketing of fuel, energy and related resources.

This account records advances as authorized under the following parliamentary appropriation:

Vote L16b To deem any payment, in respect of Canada's financial participation in the development and exploitation of the Athabasca Tar Sands, made pursuant to Energy, Mines and Resources Vote L12d, Appropriation Act No. 1, 1975, and Energy, Mines and Resources Vote L20, Main Estimates 1976-77, to have been advanced out of the Consolidated Revenue Fund to Petro-Canada, by way of subscription for preferred shares of the Corporation as described in Section 22 of the Petro-Canada Act..... $ 1

Section 5(2) the Minister shall subscribe for the common shares of the Corporation and the amount of each subscription shall be paid out of the Consolidated Revenue Fund at such times as the Corporation may require and the Minister of Finance approve.

Advances totalling $236,702,493 were made during the year under the authority of Vote L16b, Appropriation Act No. 1, 1976 and Section 5(2) of the Petro-Canada Act.

There were no repayments made during the year.

The outstanding balance at March 31, 1976 was $236,702,493.

E-44 The Royal Canadian Mint Act. c. 28, c. 71, 1968-69, was established with the object of minting coins in anticipation of profit and carrying out other related activities.

Section 18(1)(*a*) of the Act states that loans not exceeding in the aggregate $5,000,000 can be made available to the Mint to meet establishment and operating expenses.

Section 18(1)(*b*) of the Act states that loans can be made available for the purpose of financing the costs of capital projects that are approved by the Governor in Council.

Section 18(2) of the Act states that the total amount outstanding at any time of loans made under subsection (1) shall not exceed $35,000,000.

Section 19(2) of the Act states that the aggregate of all amounts loaned to the Mint for temporary purposes and outstanding at any time shall not exceed $1,000,000.

During the year new loans totalling $6,000,000 were made. Interest of $1,825,482 was received and credited to non-tax revenue—return on investments.

Financial statements for the Mint are included in Volume III of this report.

E-45 The authority was incorporated under the St. Lawrence Seaway Authority Act c. 242 R.S. as amended for the purposes of providing and maintaining, either wholly in Canada or in conjunction with works undertaken by an appropriate authority in the United States, a deep waterway between the Port of Montreal and Lake Erie.

Section 28 of the Act authorized the Minister of Finance, with the approval of the Governor in Council, to make loans to the authority from time to time to the extent that Parliament has authorized such loans. The Minister of Finance may also under Section 29 make temporary loans

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—*Continued*

SCHEDULE E—*Continued*

to the authority out of theConsolidated Revenne Fund, but such loans are not to exceed $10,000,000 and are repayable within one year from the dates the loans were granted.

Loans—Interest bearing loans amounting to $554,850,000 were made by Vote L106b, Appropriation Act No. 1 1974 and various appropriations in previous years. No loans were made during the current year. Repayments have amounted to $2,400,000.

The balance sheet of the Authority as at December 31, 1975, as certified by the Auditor General, together with related statements, is shown in Volume III of this report.

Deferred interest—The interest due on the above loans on December 31, 1957 ($4,743,209), December 31, 1958 ($8,075,919), December 31, 1959, ($11,607,989), was deferred in accordance with P.C. 1956-1048, July 12, 1956, and interest due on December 31, 1961 ($14,288,940), December 31, 1962 ($15,671,952), December 31, 1963 ($16,873,043), December 31, 1964 ($18, 025,121), December 31, 1965 ($15,820,000), December 31, 1966 ($16,372,860), December 31, 1967 ($17,542,494), December 31, 1968 ($18,869,300), December 31, 1969 ($20,675,595), December 31, 1970 ($23,936,173), December 31, 1971 ($27,545,445), December 31, 1972 ($31,371,941), December 31, 1973 ($24,962,371), December 31, 1974 ($22,921,572), December 31, 1975 ($24,921,330), March 31, 1976 ($6,810,520) was deferred in accordance with P.C. 1961-1863, December 29, 1961, P.C. 1963-1912, December 27, 1963, P.C. 1964-2036, December 23, 1964, P.C. 1967-100, January 19, 1967 and P.C. 1968-163, January 25, 1968 and recorded in this account with a corresponding credit set up under deferred credits—The St. Lawrence Seaway Authority—deferred interest. However, payments of deferred interest were made by the authority in the amount of $5,000,000 in 1959-60, $2,500,000 in 1963-64, $43,062,173 in 1964-65, $9,399,000 in 1965-66, $13,750,000 in 1966-67, $10,842,732 in 1967-68, $12,726,655 in 1968-69, $9,421,539 in 1969-70, $11,707,577 in 1970-71, $20,059,848 in 1971-72, $530,041 in 1972-73, $30,245 in 1973-74, $8,630,459 in 1974-75 and $1,169,761 in the current year and were credited to non-tax revenue—return on investments.

Interest-free loans—Under authority of various appropriation acts interest-free loans of $72,500,000 were made to the authority in previous years.

E-46 This account was established by Vote L11c, Appropriation Act No. 1, 1971 and P.C. 1971-2/1228, June 21, 1971, to provide for the acquisition and sale of uranium concentrates.

The outstanding balance at March 31, 1976 was $28,248,490.

There were no loans made during the year. Repayments totalling $917,034 were made during the year.

E-47 The Atlantic Provinces Power Development Act authorized the Minister, with the approval of the Governor in Council, to enter into an agreement with the government of any of the Atlantic provinces to assist in the generation of electrical energy in the province by steam driven generators and the control and transmission of electric energy. The Act further provided that the Northern Canada Power Commission on behalf of the Government of Canada shall administer any agreement made under the Act to such extent as the Minister may direct.

P.C. 1958-223, February 7, 1958 and P.C. 1961-1003 July 11, 1961 approved entry by the Minister of Northern Affairs and National Resources into agreements with the Provinces of New Brunswick, Nova Scotia and Newfoundland. These agreements provided that assistance in respect of the construction and equipping of the power projects will be given by Canada through the Northern Canada Power Commission pursuant to agreements, entered into from time to time, between the Northern Canada Power Commission and the provincial power commissions in respect of specific power projects.

	1976	1975	Net increase or decrease (−)
	$	$	$
Loans pursuant to the Atlantic Provinces Power Development Act—			
Newfoundland	97,917,130	98,921,326	−1,004,196
Nova Scotia	59,358,791	60,336,225	−977,434
New Brunswick	57,293,172	58,277,349	−984,177
	214,569,093	217,534,900	−2,965,807

Newfoundland—

This account records loans made under authority of the following: (*a*) agreement dated January 31, 1962 between the Government of Canada and the Province of Newfoundland; (*b*) P.C. 1965-406, March 5, 1965; and (*c*) agreement dated January 31, 1962 between the Northern Canada Power Commission and the Newfoundland and Labrador Power Commission.

During the year there was a repayment to the loan account of $1,004,196 of which $72,986 was in respect of capitalized interest. A contra entry charging this latter amounts to deferred credits was made. Interest of $6,876,702 (of which $72,986 was capitalized interest) was credited to non-tax revenue—return on investments.

Nova Scotia—

This account records loans made under authority of the following: (*a*) agreement dated February 20, 1958 between the Government of Canada and the Province of Nova Scotia; (*b*) P.C. 1959-1229, September 24, 1959 and P.C. 1961-90, January 24, 1961; (*c*) agreement dated August 31, 1959 between the Northern Canada Power Commission and the Nova Scotia Power Commission; and (*d*) P.C. 1972-11/707, April 12, 1972 and agreement dated May 31, 1972 between the Northern Canada Power Commission and the Nova Scotia Power Commission.

During the year there was a repayment to the loan account of $977,434 of which $65,480 was in respect of capitalized interest. A contra entry charging this latter amount to deferred credits was made. Interest of $3,965,864 (of which $65,480 was capitalized interest) was credited to non-tax revenue—return on investments.

New Brunswick—

This account records loans made under authority of the following: (*a*) agreement dated February 14, 1958 between the Government of Canada and the Province of New Brunswick; (*b*) P.C. 1962-403, March 22, 1962; and (*c*) agreements dated December 31, 1958 and May 16, 1961 between the Northern Canada Power Commission and the New Brunswick Electric Power Commission.

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—*Continued*

SCHEDULE E—*Continued*

During the year there was a repayment to the loan account of $984,177 of which $53,199 was in respect of capitalized interest. A contra entry charging this latter amount to deferred credits was made. Interest of $3,558,703 (of which $53,199 was capitalized interest) was credited to non-tax revenue—return on investments.

E-48 This account records loans to the Province of Nova Scotia for their purchase of shares of the capital stock of Metropolitan Area Growth Investments Limited in accordance with an agreement entered into between Canada and Nova Scotia pursuant to Section 8 of the Department of Regional Economic Expansion Act, provided under authority of Vote L32a, Appropriation Act No. 1, 1973.

Interest in the amount of $349,930 was received and credited to non-tax revenue—return on investments.

E-49 This account was established under authority of Vote L158a, Appropriation Act No. 4, 1969 to authorize loans to the Province of Nova Scotia in the current and subsequent fiscal years, in the amount of $430,000 in accordance with terms and conditions approved by the Governor in Council for the construction of an end-loading ramp at Yarmouth, Nova Scotia.

During the year a repayment of $28,666 was received while interest amounting to $24,080 was received and credited to non-tax revenue—return on investments.

E-50 This account records overpayments of subsidies to the Provinces of Nova Scotia, Newfoundland, Saskatchewan, Quebec, Prince Edward Island and New Brunswick arising out of payments under the British North America Act, 1867 and amendments, as a result of the 1971 decennial census. In the fiscal year 1975-76 also recorded in this account are overpayments to various Provinces arising out of payments under the Provincial Tax Agreement amounting to $1,541,692.

During the year the debits to the account amounted to $41,673,692 and the credits were $21,123,425.

E-51 This account records loans to the Province of Prince Edward Island, representing financial assistance for the realization of a comprehensive and co-ordinated development plan of the province pursuant to an agreement entered into with the province whose territory has been designated a "special rural development area", under authority of Vote L125, Appropriation Act No. 3, 1969, Vote L20, Appropriation Act No. 3, 1970, Vote L20, Appropriation Act No. 3, 1971, Vote L20, Appropriation Act No. 3, 1972, Vote L15, Appropriation Act No. 4, 1973, Vote L15, Appropriation Act No. 3, 1974 and the following parliamentary appropriation:

Vote L15 Loans in accordance with an agreement entered into with the Province of Prince Edward Island ..... $ 2,000,000

There was a capital repayment of $75,233, bringing total loans outstanding, under this development plan, to $12,566,056 as at March 31, 1976. Interest of $1,003,333 was credited to non-tax revenue—return on investments.

E-52 This account records capital assistance loans to the Town of Oromocto, New Brunswick. Loans in current and subsequent fiscal years in the amount of $5,500,000 were authorized by Appropriation 528, Special Appropriation Act, 1958, Vote 504, Appropriation Act No. 5, 1958, Vote 605, Appropriation Act No. 5, 1959, Vote L30, Appropriation Act No. 6, 1965, Vote L30b, Appropriation Act No. 2, 1966 and Vote L45, Appropriation Act No. 9, 1966.

During the fiscal year repayments of $40,239 were received. Interest in the amount of $29,573 was received and credited to non-tax revenue—return on investments.

E-53 This account set up under the authority of P.C. 1968-1287 recorded the provincial notes of the Province of Quebec in payment of Quebec's share of the guarantee for securities purchased by the Canadian Corporation for the 1967 World Exhibition which became due and payable in 1969-70.

Repayments of $2,151,000 during the year reduced the outstanding amount of notes to $2,208,000 at March 31, 1976.

E-54 This account was established under authority of Vote L50, Appropriation Act No. 3, 1974 which authorized loans to the Province of Quebec in the amount of $30,000,000 to assist in financing the construction of Autoroute 13.

Additional loans of $40,000,000 were made during the current fiscal year under authority of the following parliamentary appropriation:

Vote L55 Loans, on terms and conditions approved by the Governor in Council, to the Province of Quebec to assist in financing the construction of Autoroute 13 ..... $ 40,000,000

E-55 Under the Natural Resources Transfer Agreement which was authorized by the Manitoba Natural Resources Act, c. 29, 1930, as amended, the Government of the Province of Manitoba agreed to pay the federal government its share of the amounts expended on Lac Seul and Lake of the Woods storage projects.

Principal received in the current fiscal year amounted to $60,491 and interest amounting to $16,712 was received and credited to non-tax revenue—return on investments.

E-56 Vote 539, Appropriation Act No. 4, 1954, established authority to provide for a continuing special account in the Consolidated Revenue Fund to which shall be charged expenditures incurred by the Lake of the Woods Control Board in respect of the regulation of waters in the Winnipeg River Watershed and expenditures incurred under the terms of the Lac Seul Conservation Act, 1928. The balance outstanding in the account at any time is not to exceed $35,000.

A statement of changes in the account during the current fiscal year follows:

	Paid to Province of Ontario	Received from Province of Ontario	Received from Province of Manitoba	Total Charges
	$	$	$	$
Lake of the Woods		8,154	88,459	96,613
Lac Seul	14,869	1,227	45,423	31,781
	14,869	9,381	133,882	128,394

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—*Continued*

SCHEDULE E—*Continued*

E-57 In these accounts are recorded the outstanding balances in respect of the adjusted amounts of treasury bills indebtedness of the governments of these provinces to the federal government pursuant to the provisions of the Western Provinces Treasury Bills and Natural Resources Settlement Act 1947 which provided for the retirement of this indebtedness by annual payments beginning July 1, 1948 and extending over a thirty-year period.

During the year credits to the account amounted to $3,641,566 which represents repayments. Interest of $207,897 on that portion of the indebtedness of each province which represented the amount of loans for capital and ordinary governmental purposes was received and credited to non-tax revenue—return on investments.

E-58 By agreement with the Province of Manitoba dated December 20, 1962, certain of the expenditures on the Shellmouth Dam and Portage Diversion are shareable with the province.

The balance of $4,028 was recovered from the province in 1975-76.

E-59 This account records treasury bills received as payment of the Province of Saskatchewan's share of certain expenditures on the South Saskatchewan River project. Interest on treasury bills, amounting to $661,370 was received and credited to non-tax revenue—return on investments.

E-60 This account records loans to provinces, provincial agencies and municipalities under the authority of Vote L19a, Appropriation Act No. 4, 1971, in the 1971-72 and 1972-73 fiscal years for the purpose of assisting the creation of employment, the Act also provided for the forgiveness of that portion of the principal amount equal to 75% of normal direct on-site payroll costs incurred and paid before June 1, 1972. Vote L11b, Appropriation Act No. 2, 1973 subsequently extended the period for forgiveness to June 30, 1972.

Repayments amounted to $1,927,994. Interest of $9,135,241 was received and credited to non-tax revenue—return on investments.

E-61 This account records loans to provinces, provincial agencies and municipalities under authority of Vote L13c, Appropriation Act No. 1, 1971, in the 1970-71 and 1971-72 fiscal years for the purpose of assisting in the creation of employment.

Repayments of $1,820,105 were received during the year. Interest in the amount of $9,213,016 was received and credited to non-tax revenue—return on investments.

E-62 This account records loans to provinces, provincial agencies and municipalities under the authority of Vote L12a, Appropriation Act No. 1, 1973 and Vote L13a, Appropriation Act No. 5, 1973, as defined in the Municipal Development and Loans Act in the 1972-73 to 1975-76 fiscal years inclusive for the purpose of assisting in the creation of employment. The Act also provided for the forgiveness of that portion of the principal amount equal to 50% or normal direct on-site payroll costs for the duration of the loan program plus an additional 50% for the periods December—May 1973, 1974 and 1975. The purposes of this vote were extended by Vote L13a, Appropriation Act No. 1, 1974 to authorize in fiscal years subsequent to March 31, 1976, the consolidation of any loan made pursuant to that Vote which may include the amount of interest accrued thereon to the date of consolidation.

During the year under the terms of the Act, $59,791,645 was forgiven. Repayments amounted to $3,128,177. Interest of $2,123,910 was received and credited to non-tax revenue—return on investments.

E-63 Loans and advances are recorded in these accounts to provide financial assistance for a wide range of projects necessary to economic expansion and social adjustment. The amounts shown as advances represent outlays made on incomplete projects. When a project is completed the advances are transferred to the loan account.

Upon completion of projects, accrued interest is calculated, for and added to the amount of advances being transferred to loans for repayment with a contra entry for accrued interest being made to the liability account deferred credits—capitalized interest. This is in accordance with the terms and conditions of the agreements entered into between Canada and the provinces with the approval of the Governor in Council.

Financial assistance by means of advances is provided under authority of Vote L130, Appropriation Act No. 3, 1969, Vote L25, Appropriation Act No. 3, 1970, Vote L25a, Appropriation Act No. 4, 1970, Vote L25, Appropriation Act No. 3, 1971, Vote L25, Appropriation Act No. 3, 1972, Vote L20, Appropriation Act No. 4, 1973, Vote L20, Appropriation Act No. 3, 1974 and the following parliamentary appropriation:

Vote L20 Loans in accordance with agreements entered into with the provinces with the approval of the Governor in Council for the development of community and industrial infrastructure, and in accordance with the terms and conditions set out in the general development agreements and the subsidiary agreements authorized pursuant to Regional Economic Expansion Vote 10, Main Estimates 1975-76..... $ 39,838,000

Special area agreements—

To finance development of community and industrial infrastructure projects for special areas and for highway development pursuant to terms and conditions of agreements entered into between Canada and the provinces, with the approval of the Governor in Council.

Advances and loans to the provinces were as follows:

	1976	1975	Net increase or decrease (−)
	$	$	$
Advances pursuant to Special Areas and Highways Agreements—			
Newfoundland	41,582,566	37,629,680	3,952,886
Nova Scotia	13,806,406	13,903,573	−97,167
New Brunswick	26,181,592	23,445,782	2,735,810
Quebec	28,682,411	37,222,066	−8,539,655
Manitoba	907,207	3,567,448	−2,660,241
Saskatchewan	3,381	3,381	
Alberta		2,640,366	−2,640,366
	111,163,563	118,412,296	−7,248,733
Loans pursuant to Special Areas and Highways Agreements—			
Newfoundland	7,662,110	2,299,801	5,362,309
Nova Scotia	22,193,437	15,874,277	6,319,160
New Brunswick	20,499,439	20,695,324	−195,885
Quebec	83,149,648	59,313,345	23,836,303
Manitoba	4,083,767	273,816	3,809,951
Alberta	4,633,793	1,446,985	3,186,808
	142,222,194	99,903,548	42,318,646

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—*Continued*

SCHEDULE E—*Continued*

Newfoundland—

Advances in the amount of $8,260,049 were made in the current year under authority of the following: (*a*) P.C 1970-613, April 8, 1970 and agreement dated April 21, 1970 (*b*) P.C. 1971-1605, August 3, 1971 and agreement dated August 9, 1971; and (*c*) P.C. 1973-13/655, March 27, 1973 and agreement dated March 27, 1973; and (*d*) P.C. 1975-10/710 dated March 27, 1975.

An amount of $4,253,110 was transferred from advances to loans and accured interest of $1,164,811 was charged to the loan account with a corresponding credit to deferred credits —capitalized interest. The advance account was credited with $54,053 respecting adjustments to prior year expenditures.

During the year there was a repayment to the loan account of $55,612 of which $9,803 was in respect of capitalized interest. A contra entry was made charging this latter amount to deferred credits. Interest of $180,239 (of which $9,803 was capitalized interest) was credited to non-tax revenue—return on investments. Accrued interest on incompleted projects to the end of 1975-76 is $6,579,221. This amount will be capitalized and added to the amount of the loans for repayment upon completion of these projects.

Nova Scotia—

Advances in the amount of $5,752,715 were made in the current year under authority of the following: (*a*) P.C 1970-613, April 8, 1970 and agreement dated June 12, 1970; (*b*) P.C. 1971-1997, September 21, 1971; (*c*) P.C. 1971-13/2171; October 19, 1971 and agreement dated October 22, 1971; (*d*) P.C. 1972-10/1515, July 11, 1972 and agreement dated July 20, 1972 and (*e*) P.C. 1973-3/2570, September 4, 1973, and (*f*) P.C. 1975-11/710 dated March 27, 1975.

An amount of $5,768,387 was transferred from advances to loans and accrued interest of $959,611 was charged to the loan account with a corresponding credit to deferred credits—capitalized interest. The advance account was credited with $81,495 respecting adjustments to prior year expenditures.

During the year there was a repayment to the loan account of $408,838 of which $63,208 was in respect of capitalized interest. A contra entry was made charging this latter amount to deferred credits.

Interest of $1,262,495 (of which $63,208 was capitalized interest) was credited to non-tax revenue—return on investments. Accrued interest on incompleted projects to the end of 1975-76 is $1,261,302. This amount will be capitalized and added to the amount of the loan for repayment upon completion of these projects.

New Brunswick—

Advances in the amount of $3,280,765 were made in the current year under authority of the following: (*a*) P.C 1970-613, April 8, 1970 and agreement dated June 21, 1970; (*b*) P.C. 1971-1200, June 15, 1971; (*c*) P.C. 1971-1604, August 3, 1971 and agreement dated August 20, 1971 and (*d*) P.C. 1973-17/1179, May 22, 1973, and (*e*) P.C. 1975, 9/710 dated March 27, 1975.

An amount of $200,611 was transferred from advances to loans. The advance account was credited with $344,344 respecting adjustments to prior year expenditures.

During the year there was a repayment of accrued interest of $76,482 against incomplete projects and a principal repayment of $396,496 to the loan account. Interest of $1,583,341 (of which $76,842 was accrued interest) was credited to non-tax revenue—return on investments.

Accrued interest on incompleted projects to the end of 1975-76 is $1,892,006. It is expected that this accrued interest will be repaid in 1976-77.

Quebec—

Advances in the amount of $12,550,589 were made in the current year under authority of the following: (*a*) P.C. 1970-613, April 8, 1970 and agreement dated June 8, 1970; (*b*) P.C. 1970-13/1718, October 6, 1970; (*c*) P.C. 1971-13/534, March 23, 1971; (*d*) P.C. 1972-1/556, March 22, 1972; (*e*) P.C. 1972-1/2490, October 12, 1972; (*f*) P.C. 1973-8/1757, June 19, 1973; (*g*) P.C. 1973-2/2474, August 21, 1973; (*h*) P.C. 1974-4/461, March 5, 1974; (*i*) P.C. 1974-14/462, March 5, 1974; (*j*) P.C. 1974-15/663, March 26, 1974; and (*k*) P.C. 1975-16/102, January 23, 1975.

An amount of $20,949,549 was transferred from advances to loans and accrued interest of $3,516,258 was charged to the loan account with a corresponding credit to deferred credits—capitalized interest. The advance account was credited with $140,695 respecting adjustments to prior year expenditures.

During the year there was a principal repayment of $629,504 to the loan account of which $81,350 was in respect of capitalized interest. A contra entry was made charging this latter amount to deferred credits. Interest of $4,591,352 (of which $81,350 was capitalized interest) was credited to non-tax revenue—return on investments. Accrued interest on incompleted projects to the end of 1975-76 of $3,207,093 will be capitalized and added to the amount of the loan for repayment upon completion of these projects.

Manitoba—

Advances in the amount of $469,197 were made in the current year under authority of the following: (*a*) P.C. 1970-613, April 8, 1970 and agreement dated May 11, 1970; (*b*) P.C. 1971-1603, August 3, 1971 and agreement dated August 26, 1971 and (*c*) P.C. 1973-11/330, February 13, 1973 and agreement dated March 12, 1973.

An amount of $3,013,719 was transferred from advances to loans and accrued interest of $796,233 was charged to the loan account with a corresponding credit to deferred credits—capitalized interest.

The advance account was credited with $115,720 respecting adjustments to prior year expenditures. No repayments were received.

Accrued interest on incompleted projects to the end of 1975-76 of $72,977 will be capitalized and added to the amount of the loans for repayment upon completion of these projects.

Saskatchewan—

Repayment of the balance of advance of $3,381 is expected in 1976-77 as a result of repayment in prior years of $164,907 on advances of $168,288 made under authority of the following: (*a*) P.C. 1970-613, April 8, 1970 and agreement dated May 12, 1970; and (*b*) P.C. 1972-11/1971, September 14, 1972 and agreement dated October 7, 1972.

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—*Continued*

SCHEDULE E—*Continued*

Alberta—

Advances in the amount of $51,199 were made in the current year under authority of the following: (*a*) P.C. 1970-613, April 8, 1970 and agreement dated May 13, 1971; (*b*) P.C. 1971-1602, August 3, 1971 and agreement dated September 1, 1971; and (*c*) P.C. 1973-7/198, January 10, 1973 and agreement dated January 30, 1973.

An amount of $2,691,566 was transferred from advances to loans and accrued interest of $535,053 was charged to the loan account with a corresponding credit to deferred credits—capitalized interest.

During the year there was a repayment to the loan account of $39,811 of which $4,791 was in respect of capitalized interest. A contra entry was made charging this latter amount to deferred credits. Interest of $110,535 (of which $4,791 was capitalized interest) was credited to non-tax revenue—return on investments.

Atlantic Development Board carry-over projects—

To finance certain water projects that were carried over from the Atlantic Development Board. Such advances were made pursuant to terms and conditions of agreements, entered into between Canada and the provinces in the Atlantic region, with the approval of the Governor in Council. The department's policy applying to water projects and such agreements included a forgiveness provision to reflect recognition of shortfall in the usage of available capacity in the early years of such projects.

Advances and loans to the provinces were as follows:

	1976	1975	Net increase or decrease (−)
	$	$	$
Advances respecting Atlantic Development Board carry-over projects—			
Newfoundland		474,643	−474,643
Loans respecting Atlantic Development Board carry-over projects—			
Newfoundland	1,346,004	793,135	552,869
Prince Edward Island	31,792	32,311	−519
Nova Scotia	5,036,217	5,104,068	−67,851
New Brunswick	1,094,571	1,110,913	−16,342
	7,508,584	7,040,427	468,157

Newfoundland—

The project in this province was authorized by P.C. 1968-1/1767, September 17, 1968 and agreement dated September 19, 1968 and P.C. 1973-8/96, January 16, 1973 and agreement dated March 23, 1973.

An amount of $474,643 was transferred from advances to loans and accrued interest of $90,956 was charged to the the loan account with a corresponding credit to deferred credits—capitalized interest.

During the year the loan account was credited with a repayment of $10,414 and forgiveness of principal of $2,316 of which $213 was in respect of capitalized interest. A contra entry was made charging this latter amount to deferred credits. Interest of $59,698 (of which $213 was capitalized interest and $10,824 was forgiveness of amortized interest) was credited to non-tax revenue — return on investments. The forgiveness of principal and amortized interest was based on the forgiveness provision in the agreement and a provincial report on usage and, by virtue of the authority included in our vote wording, was charged to the appropriate vote.

Prince Edward Island—

The project in this province was authorized by P.C. 1969–3/112, January 21, 1969 and agreement dated February 14, 1969.

During the year the loan account was credited with a repayment of $130 and forgiveness of principal of $388. Interest of $2,423 (of which $1,816 was forgiveness of amortized interest) was credited to non-tax revenue—return on investments. The forgiveness of principal and amortized interest was based on the forgiveness provision in the agreement and a provincial report on usage and, by virtue of the authority included in our vote wording, was charged to the appropriate vote.

Nova Scotia—

The projects in this province were undertaken pursuant to authority of the following: (*a*) P.C. 1969–4/581, March 25, 1969 and agreement dated March 26, 1969; (*b*) P.C. 1969-5/581, March 25, 1969 and agreement dated March 26, 1969; (*c*) P.C. 1969-1/634, March 31, 1969 and agreement dated March 31, 1969; (*d*) P.C. 1970-12/365, March 3, 1970 and agreement dated March 25, 1970; (*e*) P.C. 1970-11/213, December 15, 1970 and agreement dated March 9, 1971 and (*f*) P.C. 1972-594, March 28, 1972 and agreement dated May 26, 1972.

During the year the loan account was credited with repayments of $57,869 and forgiveness of principal of $9,982 of which $610 was in respect of capitalized interest. A contra entry was made charging the latter amount to deferred credits. Interest of $388,007 (of which $610 was capitalized interest and $63,463 was forgiveness of amortized interest) was credited to non-tax revenue—return on investments. The forgiveness of principal and amortized interest was based on the forgiveness provisions in the agreements and provincial reports on usage and, by virtue of the authority included in our vote wording, was charged to the appropriate vote.

New Brunswick—

The project in this province was authorized by P.C. 1969-2/463, March 11, 1969 and agreement dated March 26, 1969.

During the year the loan account was credited with a repayment of $10,449 and forgiveness of principal of $5,893 of which $202 was in respect of capitalized interest. A contra entry was made charging the latter amount to deferred credits. Interest of $83,521 (of which $202 was capitalized interest and $30,044 was forgiveness of amortized interest) was credited to non-tax revenue—return on investments. The forgiveness of principal and amortized interest was based on the forgiveness provision in the agreement and a provincial report on usage and, by virtue of the authority included in our vote wording, was charged to the appropriate vote.

Agricultural service centers—

To assist provincial and municipal authorities to construct or expand water supply and waste disposal facilities in key

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—*Continued*

SCHEDULE E—*Continued*

agriculture service centres, which are essential to rural adjustment and urban development in the agricultural portion of the Prairie region. Advances and loans to the provinces were as follows:

	1976	1975	Net increase or decrease (—)
	$	$	$
Agricultural service centres—			
Advances—			
Manitoba	66,706	30,980	35,726
Saskatchewan	30,893	31,447	—554
Alberta	60,001	24,063	35,938
	157,600	86,490	71,110
Agricultural service centres—			
Loans—			
Manitoba	2,694,557	1,993,995	700,562
Saskatchewan	4,227,631	2,070,334	2,157,297
Alberta	912,704	484,119	428,585
	7,834,892	4,548,448	3,286,444

Manitoba—

The projects in this province were authorized pursuant to (*a*) P.C. 1971-4/838, May 4, 1971 and agreement dated June 17, 1971; (*b*) P.C. 1972-20/1592, July 27, 1972 and agreement dated August 1, 1972; and the following subsidiary agreements; (*c*) P.C. 1973-2531, August 21, 1973 and agreement dated September 18, 1973; (*d*) P.C. 1973-2975, October 4, 1973 and agreement dated October 31, 1973; and (*e*) P.C. 1973-3358, October 23, 1973 and agreements dated December 3, 1973; (*f*) P.C. 1973-2530, August 21, 1973 and agreement dated September 18, 1973; (*g*) P.C. 1974-630, March 19, 1974 and agreement dated July 31, 1974; (*h*) P.C. 1974-838, April 9, 1974 and agreement dated August 22, 1974; (*i*) P.C. 1974-8/1190, May 30, 1974 and agreement dated August 26, 1974; (*j*) P.C. 1974-1386, June 13, 1974 and agreement dated September 26, 1974; (*k*) P.C. 1974-1448, June 30, 1974 and agreement dated September 26, 1974; (*l*) P.C. 1975-613, March 18, 1975 and amended agreement dated May 7, 1975; (*m*) P.C 1975-9/577, March 18, 1975 and amended agreement dated April 5, 1975; (*n*) P.C. 1975-1576, July 8, 1975 and agreement dated August 12, 1975; (*o*) P.C. 1975-2326, October 2, 1975 and agreement dated January 20, 1976.

Advances in the amount of $768,314 were made during the current year. In accordance with terms of the agreement, advances of $719,245 were transferred to the loan account. Accrued interest of $29,769 was charged to the loan account with a corresponding credit to deferred credits for capitalized interest. The advances account was credited with $13,343 respecting adjustment to prior year expenditures. During the year there was a principal repayment of $48,452 to the loan account of which $1,102 was in respect of capitalized interest. A contra entry was made charging the amount of capitalized interest to deferred credits. Interest of $163,599 (of which $1,102 was capitalized interest) was credited to non-tax revenue—return on investments.

Saskatchewan—

The projects in this province were authorized pursuant to (*a*) P.C. 1972-20/1592, July 27, 1972 and agreement dated July 31, 1972 and the following subsidiary agreements: (*b*) P.C. 1973-419, February 20, 1973 and agreement dated March 27, 1973; (*c*) P.C. 1973-535, March 6, 1973 and agreement dated March 27, 1973; (*d*) P.C. 1973-2532, August 21, 1973 and agreement dated August 16, 1973; (*e*) P.C. 1973-2976, October 4, 1973 and agreement dated October 10, 1973; (*f*) P.C. 1973-2977, October 4, 1973 and agreement dated October 24, 1973; (*g*) P.C. 1973-3543, November 6, 1973 and agreement dated December 12, 1973; (*h*) P.C. 1974-36, January 8, 1974, and agreement dated February 28, 1974; (*i*) P.C. 1974-98, January 15, 1974 and agreement dated February 28, 1974; (*j*) P.C. 1974-566, March 12, 1974 and agreement dated April 23, 1974; (*k*) P.C. 1974-839, April 9, 1974 and agreement dated May 23, 1974; (*l*) P.C. 1974-981, April 30, 1974 and agreement dated May 23, 1974; (*m*) P.C. 1974-1247, May 30, 1974 and agreement dated July 8, 1974; (*n*) P.C. 1974-1248, May 30, 1974 and agreement dated July 8, 1974; (*o*) P.C. 1974-1385, June 13, 1974 and agreement dated July 8, 1974; (*p*) P.C. 1974-1675, July 23, 1974 and agreement dated September 5, 1974; (*q*) P.C. 1974-1676, July 23, 1974 and agreement dated September 5, 1974; (*r*) P.C. 1974-1881, August 14, 1974 and agreement dated August 26, 1974; (*s*) P.C. 1974-2665, December 3, 1974 and agreement dated January 20, 1975; (*t*) P.C. 1975-1740, March 3, 1975 and agreement dated July 22, 1975; (*u*) P.C. 1975-1577, July 8, 1975 and agreement dated July 14, 1975; (*v*) P.C. 1975-1578, July 8, 1975 and agreement dated July 31, 1975; (*w*) P.C. 1975-1579, July 8, 1975 and agreement dated August 12, 1975; (*x*) P.C. 1975-1741, July 22, 1975 and agreement dated August 26, 1975; (*1*) P.C. 1975-1742, July 26, 1975 and agreement dated October 16, 1975; (*2*) P.C. 1975-1743, July 26, 1975 and agreement dated September 11, 1975; (*3*) P.C. 1975-1834, July 29, 1975 and agreement dated November 5, 1975; (*4*) P.C. 1975-1835, July 29, 1975 and agreement dated August 26, 1975; (*5*) P.C. 1975-1988, August 27, 1975 and agreement dated September 25, 1975; (*6*) P.C. 1975-2570, October 28, 1975 and agreement dated January 28, 1976 and (*7*) P.C. 1975-2182, September 18, 1975 and agreement dated October 16, 1975.

Advances in the amount of $2,133,700 were made during the current year. In accordance with the terms of the agreement, advances of $2,130,376 were transferred to the loan account. Accrued interest of $70,481 was charged to the loan account with a corresponding credit to deferred credits—capitalized interest. The advance account was credited with $3,877 respecting adjustments to prior year expenditures. During the year there was a principal repayment of $43,561 credited to the loan account of which $872 was in respect of capitalized interest. Interest of $181,336 (of which $872 was capitalized interest) was credited to non-tax revenue—return on investments.

Alberta—

The projects in this province were authorized pursuant to (*a*) P.C. 1973-11/2667, September 11, 1973 and agreement dated September 14, 1973; (*b*) P.C. 1974-982, April 30, 1974 and agreement dated June 7, 1974; (*c*) P.C. 1974-1248, May 30, 1974 and agreement dated July 8, 1974 (*d*) P.C. 1974-2012, September 10, 1974 and agreement dated December 18, 1974; (*e*) P.C. 1974-2663, December 3, 1974; (*f*) P.C. 1974-2664, December 3, 1974, and agreement dated August 28, 1975; (*g*) P.C. 1975-306, February 11, 1975 and agreement dated July 2, 1975; (*h*) P.C. 1975-612, March 18, 1975 and agreement dated May

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—*Continued*

SCHEDULE E—*Continued*

8, 1975; (*i*) P.C. 1975-1352, June 12, 1975 and agreement dated September 25, 1975 and (*j*) P.C. 1975-1353, August 6, 1975 and agreement dated September 11, 1975.

Advances in the amount of $921,094 were made during the year. In accordance with the terms of the agreement, advances of $882,950 were transferred to the loan account. Accured interest of $29,754 was charged to the loan account with a corresponding credit to deferred credits—capitalized interest. The advance account was credited with $2,206 respecting adjustments to prior year expenditures.

During the year there was a principal repayment of $484,120 credited to the loan account of which $11,225 was in respect of capitalized interest. Interest of $11,248 (of which $11,225 was capitalized interest) was credited to non-tax revenue—return on investments.

E-64 This account was established to record loans made to provinces and municipalities under the Municipal Develop ment and Loan Act 1973, under which advances are made to the Municipal Development and Loan Board to provide financial assistance by way of loans to augment or accelerate municipal capital works programs.

Where the municipal project in respect of which a loan is made is completed on or before September 30, 1966, the board shall forgive payment to the municipality of 25% of the principal amount of the loan. If a project is not completed as at September 30, 1966, the board shall forgive 25% of that portion of the loan that has been advanced to the municipality as of September 30, 1966.

During the fiscal year repayments amounting to $10,549,100 reduced the balance as at March 31, 1976 to $213,018,697. Interest amounting to $11,935,939 was received and credited to non-tax revenue—return on investments.

E-65 The Veterans' Land Act, c. 280, R.S., as amended by c. 19, Statutes of 1965 and c. V 4 Statutes of 1970 provides for the establishment of this account which was extended by Vote L115, Appropriation Act No. 7, 1967 and Vote L55, Appropriation Act No. 3, 1970. The outstanding balance may not exceed $605,000,000 at any time.

These advances are used by the Director, under parts I and III of the Veterans' Land Act for the acquisition of land, permanent improvements, removal of encumbrances, purchase of stock and equipment and protection of security and under part II of the Act for the purchase, subdivision and development of land and for progress payments to veterans during construction and competition of unfinished houses after termination of the construction contract, etc. On completion of the construction contract for each house, Central Mortgage and Housing Corporation will place or arrange to have placed, a mortgage on the property and reimburse the fund the full cost to the Director for that property.

Gross debits during the current fiscal year, amounted to $34,205,890 and gross credits amounted to $52,267,207.

Details of transactions in the account during the current fiscal year are shown as an appendix under Veterans Affairs in Volume II of this report.

Less reserve for conditional benefits—Veterans' Land Act—The amounts charged to expenditures, beginning with the fiscal year 1945-46, to cover $1/10$ of the amount of conditional benefits included in sales to veterans, have been credited to this account. As and when conditional benefits are earned, the amounts are charged hereto and credited to the Veterans' Land Act fund.

Gross debits during the current fiscal year, amounted to $3,745,281 and gross credits amounted to $4,440,000.

E-66 This account was established by Vote L17a, Appropriation Act No. 4, 1971, to provide loans of $10,000,000 during the 1971-72 qnd 1972-73 fiscal years to finance the construction of multi-purpose exhibition buildings. Vote L20, Appropriation Act No. 4, 1973 provided loan authority of $15,000,000 in 1973-74 and subsequent fiscal years. This authority was extended by Vote L30, Appropriation Act No. 1, 1975 and by the following parliamentary appropriation:

Vote L30 Loans in accordance with terms and conditions prescribed by the Governor in Council, to finance the construction of multi-purpose exhibition buildings..... $ 5,000,000

Advances during the year amounted to $2,014,064 and repayments were $203,785. An amount of $1,325,230 was received and credited to non-tax revenue—return on investments.

E-67 P.C. 1972-1596 dated July 27, 1972 approved loans be made to Telesat Canada not exceeding an aggregate sum of $30,000,000 for the purpose of the Satellite Telecommunications System, pursuant to Section 41 of the Telesat Canada Act. A loan of $14,500,000 was made in the 1972-73 fiscal year. In the 1975-76 fiscal year, there were no loans and repayments totalled $8,000,000.

E-68 This account records investments made in Telesat Canada under authority of Sections 39 and 40 of the Telesat Canada Act. The Act authorizes the expenditure of $10,000,000 in 1970-71 and payment out of the Consolidated Revenue Fund in the fiscal year 1971-72 of a sum not exceeding $20,000,000 to acquire shares of Telesat Canada for the Government of Canada.

E-69 *Coleman Collieries Limited*—The balance represents the outstanding amount of loans made under the terms of the Coal Production Assistance Act and P.C. 1966-2010, October 20, 1966 and P.C. 1968-471, March 7, 1968, as amended by P.C. 1968-930, May 15, 1968. The amount of $250,000 in respect of principal on loan made under P.C. 1968-930 was received and credited hereto. Interest at the rate of 7½% per annum on loan No. 2 made under P.C. 1968-930 amounted to $124,799 was received and credited to non-tax revenue—return on investments.

The balance at March 31, 1976 was $1,477,000.

E-70 No advances were made to the company for the purpose of acquiring the capital stock of the former Eldorado Mining and Refining Limited now the Eldorado Nuclear Limited, which was appropriated by the Crown under authority of P.C. 535 of January 27, 1944. When purchases of stock are made by the company, this account is credited with the value of the stock and the debit is to the current liabilities account "Eldorado Mining and Refining Limited—Unpresented capital stock" under schedule J.

There were no repayments made during the year. Interest amounting to $173 was received and credited to non-tax-revenue—return on investments. The outstanding balance at March 31, 1976 was $5,775.

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—*Continued*

SCHEDULE E—*Continued*

E-71 This account records loans to Hydro-Quebec Research Institute, guaranteed by the Province of Quebec, to provide financial assistance for construction and operation of the Hydro-Quebec Research Institute under the authority of the Vote L10, Appropriation Act No. 3, 1970, Vote L10a, Appropriation Act No. 4, 1970, Vote L10, Appropriation Act No. 3, 1971, Vote L10, Appropriation Act No. 3, 1972 and Vote L15, Appropriation Act No. 3, 1973.

The principal repayments totalled $332,577 of which $50,854 was capitalized interest. Interest amounting to $1,544,950 was received and credited to non-tax revenue—return on investments. The outstanding balance at March 31, 1976 was $19,975,329.

Included in the balance at March 31, 1976 is an amount of $3,019,455 in respect of accrued interest which was capitalized and recorded in the accounts in 1974-75 with a corresponding amount set up under "deferred credits—deferred interest".

E-72 This account was established to provide advances under authority of Vote L16a, Appropriation Act No. 3, 1974, to Canadian producers of frozen groundfish, canned and frozen crabmeat and canned and frozen lobster meat for assistance in the financing of inventories. The amount authorized was $5,500,000.

Loans made during the year amounted to $225,120 and repayments were $1,676,120.

E-73 This account records loans to commercial fishermen and fish plant workers under authority of Vote L6a, Appropriation Act No. 4, 1970 in accordance with agreements with the provinces for the purpose of income maintenance during the 1970-71 fishing season because of closure of the fishery due to mercury pollution.

The Provinces of Quebec, Ontario, Manitoba and Saskatchewan participated in, and administered the arrangement to provide cash relief to commercial fishermen for losses of income as a result of closure of a portion of the fishery under cost-sharing agreements.

Repayments were made in 1970-71 and 1971-72 to the provinces as follows: Quebec $217,663, Ontario (Lake St. Clair, Detroit and St. Clair River) $34,325, Ontario, $158,917, Manitoba $951,992 and Saskatchewan $9,465.

By authority of Vote 5b, Appropriation Act No. 1, 1976, a deletion was made from the accounts of certain debts due and claims by Her Majesty in the amount of $1,373,935 covering Emergency loans to fishermen.

E-74 This account records loans made under authority of Vote L32b, Appropriation Act No. 1, 1969, in the 1968-69 and subsequent fiscal years and in accordance with terms and conditions to be prescribed by the Governor in Council, to assist processors of ground-fish in Canada, which, as determined by the Fisheries Prices Support Board, are unable to obtain sufficient financing on reasonable terms from other sources, to maintain raw fish prices, i.e., prices to primary producers, at the 1966-68 level. The total amount of loans authorized was $6,000,000.

No loans were made under the authority in 1971-72 and 1972-73. Repayments amounted to $112,380. Interest of $78,382 was received and credited to non-tax revenue—return on investments.

E-75 This account records loans to Nova Scotia haddock fishermen under authority of Vote L21a, Appropriation Act No. 4, 1975:

Vote L21a Advances, in accordance with terms and conditions approved by the Governor in Council, to Nova Scotia haddock fishermen whose fishery was closed from February 1 to May 31, 1975 pursuant to an agreement of the International Agreement for the Northwest Atlantic Fisheries..... $ 1,650,000

Loans made during the year amounted to $1,596,800.

E-76 This account records loans under Vote L27b, Parliamentary Appropriation Act No. 2, 1973 to provide relief through emergency assistance to processors of bloaters (smoked herring) in the Province of New Brunswick to cover production and transportation costs for commercial shipments of fish found to be unfit for food due to the serious infestation with the insect "cheese skipper". The total amount of loans authorized was $200,000.

During 1975-76 there were no transactions in this account.

E-77 This account records loans to ice affected fish plants in Newfoundland, Labrador and North Shore Quebec under the authority of Vote L17d, Appropriation Act No. 1, 1975, to provide advances for Working Capital assistance in accordance with terms and conditions approved by the Governor in Council, to Canadian producers of groundfish products in Newfoundland and Quebec who were affected by severe ice conditions in May and June, 1974, in the amount of $1,500,000, and a further advance was authorized under Parliamentary Appropriation Act No. 3, 1975:

Vote L20 Advances for working capital assistance, in accordance with terms and conditions approved by the Governor in Council, to Canadian producers of groundfish products in Newfoundland and Quebec who were affected by severe ice conditions in May and June 1974..... $ 1,500,000

Loans made during the year amounted to $1,071,000.

E-78 The Canada Development Corporation was established under the authority of Bill C-219 Canada Development Corporation Act, for the purpose of assisting in the creation or development of businesses, resources, properties and industries in Canada. Under the Act, the Minister of Finance may subscribe for, purchase and hold shares of the company for the Government of Canada.

E-79 In this account are recorded notes in respect of the City of Montreal's share of Expo expenditures, as authorized by P.C. 1969-1077 guaranteed by the Province of Quebec. There was a repayment of $2,656,000 during the year leaving a balance of $2,944,000 outstanding at the end of the fiscal year. Interest amounting to $237,030 was received and credited to non-tax revenue—return on investments.

E-80 The decrease of $24,250 during the current fiscal year represented repayments on loans which were authorized in previous fiscal years under the Municipal Improvements Assistance Act 1938. Interest of $760 was received and credited to non-tax revenue—return on investments.

E-81 This account records loans made to the Ottawa Civil Service Recreational Association to assist them in building and developing the W. Clifford Clark Memorial Centre.

A loan of $500,000 was made to the association under authority of Vote 539, Appropriation Act No. 5, 1955. P.C. 1956-500, March 29 1956 provided that the loan

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—*Continued*

SCHEDULE E—*Continued*

should be repayable in ninety equal semi-annual payments of interest and principal commencing September 30, 1961. Until the property is serviced the loan is to bear interest at the same rate as the association earns on the investments of the funds in treasury bills, thereafter at the rate of 3⅜% per annum to March 31, 1981, at which time the rate will be renegotiated.

A further loan of $300,000 was made under authority of Vote 503, Appropriation Act No. 5, 1958. P.C. 1958-1293, September 18, 1958 provided that the loan should be repayable in ninety equal semi-annual payments of interest and principal commencing March 31, 1961 and bear interest at 4¼% per annum.

During the fiscal year 1964-65, an additional loan of $300,000 was made under the authority of Vote L15, Main Estimates 1964-65, and P.C. 1964-13/926, June 25, 1964 which provided that the loan should be repayable in fifty equal semi-annual payments of interest and principal commencing March 31, 1966 and bear interest at the rate of 5⅜% per annum on such part of the loan that is made in the period April 1 to June 30, 1964, and on such part of the loan made in a period subsequent to June 30, 1964 at such rate or rates as are established by the Minister of Finance for that subsequent period in respect of Crown corporation borrowings.

Repayments were $21,734 during the current year. Interest of $36,917 was received and credited to non-tax revenue—return on investments.

E-82 This account relates to advances made under the authority of Vote L101e, Appropriation Act No. 4, 1966, to the Saint John Harbour Bridge Authority in connection with the financing, construction and operations of a toll bridge across the harbour of Saint John, N.B. Total amount of advances in each fiscal year to be based on the difference for the year between the operating and financing costs of the toll bridge and the actual revenue of the Bridge Authority, repayable when the actual revenue of the Bridge Authority for the fiscal year exceeds the amount of the operating and financing costs for such year.

Advances during the current fiscal year amounted to $634,949.

E-83 This account records loans to the Town of Oromocto Development Corporation for housing projects in the Town of Oromocto, New Brunswick.

Authority for loans in the current and subsequent fiscal years in the amount of $2,500,000 was given by Vote 505, Appropriation Act No. 5, 1958 and was decreased to $1,250,000 by Vote 605, Appropriation Act No. 5, 1959.

During the fiscal year repayments of $39,163 were received. Interest at the rate of 5% per annum in the amount of $44,537 was received and credited to non-tax revenue—return on investments.

E-84 This account records capital assistance loans to the Town of Oromocto, New Brunswick. Loans in current and subsequent fiscal years in the amount of $5,500,000 were authorized by Appropriation 528, Special Appropriation Act, 1958, Vote 504, Appropriation Act No. 5, 1958, Vote 605, Appropriation Act No. 5, 1959, Vote L30, Appropriation Act No. 6, 1965, Vote L30b, Appropriation Act No. 2, 1966 and Vote L45, Appropriation Act No. 9, 1966.

During the fiscal year repayments of $155,045 were received. Interest at the rates of 5 and 5½% per annum in the amount of $35,891 was received and credited to non-tax revenue—return on investments.

E-85 This account was established by Vote L51b, Appropriation Act No. 1, 1970, for the purchase of common and preferred shares in Canadian Arctic Producers Limited and to provide loans to the company in current and subsequent fiscal years in an amount not exceeding $250,000.

Under provisions of Vote L51b, the Crown purchased 5 common shares and 400,00 7% non-cumulative redeemable preferred shares in the company representing a total of $401,000. There were 75,000 shares redeemed as at March 31, 1975 and during the current year a further 25,000 shares were redeemed at $1 per share. Pursuant to an agreement with Canadian Arctic Producers Limited repayment of the principal of the $250,000 loan is to commence on July 31, 1976.

In the current year, interest of $17,500 was received and credited to non-tax revenue—return on investments.

E-86 This was established by Vote 546, Appropriation Act No. 3, 1953 and subsequent amendments thereto, for the purpose of making loans to individual Eskimos or groups of Eskimos to promoted commercial activities, gainful occupations and to purchase housing. The purposes of this account were extended by Vote L61b, Appropriation Act No. 2, 1973 to authorize the making of loans to a co-operative association, a credit union, a Caisse Populaire or other credit society incorporated under the laws of a Province where the majority of the members are Eskimos or to a Corporation incorporated under the laws of Canada or of a Province where the controlling interest is held by Eskimos.

Under parliamentary authority Vote L76b, Appropriation Act No. 4, 1975 the amount that may be outstanding at any time was increased from $1,800,000 to $3,600,000. This was further increased by the following parliamentary appropriation:

Vote L62b To increase from $3,600,000 to $5,300,000 the amount that may be outstanding at any time against the Eskimo Loan Fund established by Loans, Investments and Advances Vote 546, Appropriation Act No. 3, 1953 for the making of loans to Eskimo or groups of Eskimos; additional amount required..... $ 1,700,000

The Eskimo Loan Fund is administered by the Territorial Advisory Board for Eskimos living within the jurisdiction of the Northwest Territories and the Federal Advisory Board for Eskimos living outside the jurisdiction of the Northwest Territories, subject to the terms and conditions approved by Treasury Board.

During the current year under authority of Vote 25b, guarantees were established up to an aggregate of $3,000,000 to cover loans to or in respect of loans to persons eligible for loans from commercial sources.

In the current year the account was debited with $1,802,723 and repayments amounted to $426,394 which included $6,333 deleted under Section 18(2) of the Financial Administration Act. Interest on loans, based on the approved rate of 5% per annum, totalling $33,267 was received and credited to non-tax revenue—return on investments.

A statement of operations of the Eskimo Loan Fund is shown as an appendix under Indian Affairs and Northern Development in Volume II of this report.

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—*Continued*

SCHEDULE E—*Continued*

E-87 Loans to the Government of the Northwest Territories authorized by various parliamentary appropriations, that were still outstanding as of March 31, 1975 totalled $115,648,721. During the current year, additional loans of $4,170,000 were issued and repayments amounted to $272,168. Interest on loans of $847,915 was received and credited to non-tax revenue—return on investments.

Following is a classification of the various types of loans and related transactions thereto, together with relevant authorities for additional loans issued or authorized in the current year:

(*a*) *Capital expenditure—Education*—Loans still outstanding in respect to education amounted to $489,024 and no additional loans were made in the current year. P.C. 1975-1188 authorized the payment of principal and interest outstanding after March 31, 1975 be deferred until March 31, 1979.

(*b*) *Second mortgage loans*—Outstanding loans in respect to second mortgages amounted to $198,542. In the current year additional loans of $50,000 were made pursuant to Vote 763, Appropriation Act No. 2, 1961, $100,000 pursuant to Vote L60, Appropriation Act No. 3, 1974 and $20,000 under the following parliamentary appropriation:

Vote L50 Loans to the Government of the Northwest Territories in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council for the making of second mortgage loans to residents of the Territory for the purchase or construction of houses in the Territory under the National Housing Act..... $ 20,000

Repayments in respect of second mortgage loans amounted to $7,583 and interest of $13,848 was credited to non-tax revenue—return on investments.

(*c*) *Low cost housing loans*—Loans for the construction of low cost houses or rental houses for non-Indians and non-Eskimos outstanding as of March 31, 1975 amounted to $3,714,402.

Repayments in respect to loans for low cost housing amounted to $30,436 and interest of $44,149 was credited to non-tax revenue—return on investments. P.C. 1975-1188 authorized $3,054,193 of principal and interest due after March 31, 1975 be deferred until March 31, 1979.

(*d*) *Capital expenditures*—Loans in this regard outstanding as of March 31, 1975 totalled $98,949,173 which included loans of $15,600,000 made pursuant to Vote L50, Appropriation Act No. 3, 1973 and $32,331,000 pursuant to Vote L65, Appropriation Act No. 3, 1974. P.C. 1975-1188 authorized the payment of principal and interest outstanding after March 31, 1975 be deferred after March 31, 1979.

(*e*) *Development of new sub-divisions at Hay River*—Loans outstanding as of March 31, 1975 in respect to Hay River totalled $1,068,124 and no further loans were made in the current year. Repayments of $6,438 were received and interest of $8,194 was credited to non-tax revenue—return on investments. P.C. 1975-1188 authorized $920,814 of principal and interest due after March 31, 1975 be deferred until March 31, 1979.

(*f*) *Establishment of the Capital at Yellowknife*—Loans to the Town of Yellowknife as of March 31, 1975 amounted to $1,916,523 and no additional loans were made in the current year. Repayments of $6,216 were received and interest of $14,918 was credited to non-tax revenue—return on investments. P.C. 1975-1188 authorized $1,741,020 of principal and interest due after March 31, 1975 be deferred until March 31, 1979.

(*g*) *Third party loans*—Loans to the Government of the Northwest Territories for relending to municipalities and school districts that were outstanding as of March 31, 1975 amounted to $9,312,933, which included loans of $331,000 made pursuant to Vote L55b, Appropriation Act No. 2, 1973, $2,555,000 pursuant to Vote L60, Appropriation Act No. 3, 1973 and $4,000,000 pursuant to Vote L70, Appropriation Act No. 3, 1974. In the current year, additional loans of $4,000,000 were issued under the following parliamentary appropriation:

Vote L55 Loans to the Government of the Northwest Territories in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council for capital projects and the making of loans to municipalities and school districts for capital projects..... $ 4,000,000

Repayments of $221,495 were received during the current fiscal year and interest of $766,806 was credited to non-tax revenue—return on investments.

E-88 Loans to the Government of the Yukon Territory, including the City of Whitehorse, authorized by various parliamentary appropriations, that were still outstanding as of March 31, 1975 totalled $49,691,852. During the current year, additional loans of $1,928,000 were issued and repayments amounted to $1,128,137. Interest on loans of $524,016 was received and credited to non-tax revenue—return on investments.

Following is a classification of the various types of loans and related transactions thereto, together with relevant authorities for additional loans issued or authorized in the current year:

(*a*) *Second mortgage loans*—Loans outstanding in respect to second mortgages as of March 31, 1975 amounted to $248,228 which included loans of $50,000 made pursuant to Vote L45, Appropriation Act No. 3, 1973.

No loans were made in the current year under the following parliamentary appropriation:

Vote L40 Loans to the Government of the Yukon Territory in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council for making of second mortgage loans to residents of the Territory for the purchase or construction of houses in the Territory under the National Housing Act..... $ 150,000

In the current year, repayments of $99,866 were received and interest of $19,294 was credited to non-tax revenue—return on investments.

(*b*) *Low cost housing loans*—Outstanding loans in respect to low cost housing amounted to $1,467,649 as of March 31, 1975 and no additional loans were issued in the current year. Repayments of $350,829 were received and interest of $114,802 was credited to non-tax revenue—return on investments.

(*c*) *Unforeseen capital expenditures, 1957-62*—Pursuant to Vote 671, Appropriation Act No. 2, 1962, a loan in the

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—*Continued*

SCHEDULE E—*Continued*

amount of $500,000 was made to the Government of the Yukon Territory for unforeseen capital expenditures during the period April 1, 1957 to March 31, 1962. The outstanding amount as of March 31, 1975 was $232,156. P.C. 1975-1189 authorized the payment of principal and interest outstanding after March 31, 1975 be deferred untii March 31, 1979.

(*d*) *Capital expenditures*—Loans in this regard outstanding as of March 31, 1975 totalled $44,181,941, which included loans of $5,600,000 made pursuant to Vote L40, Appropriation Act No. 3, 1973 and $11,603,000 pursuant to Vote L45, Appropriation Act No. 3, 1974.

During the fiscal year, repayments for capital expenditures totalled $422,482 and interest of $162,518 was received and credited to non-tax revenue—return on investments. P.C. 1975-1189 authorized $42,184,532 of principal and interest due after March 31, 1975 be deferred until March 31, 1979.

(*e*) *Third Party—Capital project loans*—Loans outstanding as of March 31, 1975 totalled $2,430,397 which included loans of $161,495 made pursuant to Vote L35, Appropriation Act No. 3, 1971, $80,000 pursuant to Vote L40, Appropriation Act No. 2, 1972, $1,580,000 pursuant to Vote L55, Appropriation Act No. 3, 1974.

During the current year additional loans of $420,000 were made pursuant to Vote L55, Appropriation Act No. 3, 1974 and $1,508,000 under the following parliamentary appropriation:

Vote L45 Loans to the Government of the Yukon Territory in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council for capital projects and the making of loans to municipalities for capital projects..... $ 2,900,000

During the year, a repayment of $214,357 was received and interest of $196,956 was credited to non-tax revenue—return on investments.

(*f*) *City of Whitehorse*—Loans to the City of Whitehorse authorized by various parliamentary authorities in previous years that were still outstanding as of March 31, 1975 totalled $1,131,481. These loans were issued for the purpose of constructing a hospital and establishing and renovating a water and sewer system. No additional loans were issued in the current year, however, repayments of $40,603 were received and interest of $30,446 was credited to non-tax revenue—return on investments. P.C. 1975-1189 authorized $454,968 of principal and interest due after March 31, 1975 be deferred until March 31, 1979.

E-89 This account was established by Vote L52b, Appropriation Act No. 1, 1970 to record the government's equity in Panarctic Oils Limited and the payments to purchase sufficient shares of capital stock of Panarctic Oils Limited to maintain Canada's equity of 45% in the Company.

Payments as of March 31, 1975 amounted to $58,331,313 which consisted of $9,022,500 under Appropriation Vote 30 during the fiscal years 1967 to 1970, $13,533,750 authorized by Vote L52b, Appropriation Act No. 1, 1970, $5,700,000 authorized by Vote L50a, Appropriation Act No. 4, 1971, $6,000,000 authorized by Vote L60, Appropriation Act No. 3, 1972, $11,250,000 authorized by Vote L56, Appropriation Act No. 3, 1973, $11,250,000 authorized by Vote L75, Appropriation Act No. 3, 1974 and $1,575,063 authorized by Vote L75b, Appropriation Act No. 4, 1974.

During the current year, additional payments of $11,250,000 were made under the following parliamentary appropriation:

Vote L60 Payments in the current and subsequent fiscal years for the purchase of sufficient shares of capital stock of Panarctic Oils Limited to maintain Canada's equity in the said company of 45 percent in accordance with agreements entered into, with the approval of the Minister of Justice between the Minister of Indian Affairs and Northern Development of Panarctic Oils Limited..... $ 11,250,000

During the year, under authority of Vote 25b, guarantees were established up to $12,000,000 plus interest thereon to cover loans from commercial sources.

E-90 This account was established under the following parliamentary authority for the purpose of providing loans for defraying costs relating to the research, development and negotiation of claims:

Vote L61a Loans to native claimants in accordance with terms and conditions approved by the Governor in Council for the purpose of defraying costs relating to the research, development and negotiation of claims..... $ 1,900,000

During the current year loans amounting to $1,863,800 were made.

E-91 This account was established to record loans made under authority of Vote L82a, Appropriation Act No. 4, 1969, for the establishment or expansion of small businesses in the Northwest Territories, in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council.

The account shall be charged with all loans and interest payable thereon made under this authority and shall be credited with repayments of principal amounts of loans and interest thereon; the total amount that may be outstanding under this authority at any time not to exceed $5,000,000.

Debits to the account in the current year totalled $299,400 and credits totalled $287,838. Interest in the amount of $134,903 was received and credited to non-tax revenue—return on investments.

E-92 This account was established to record loans made under authority of Vote L81a, Appropriation Act No. 4, 1969, for the establishment or expansion of small businesses in the Yukon Territory, in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council.

The account shall be charged with all loans and interest payable thereon made under this authority and shall be credited with repayments of principal amounts of loans and interest thereon; the total amount that may be outstanding under this authority at any time not to exceed $5,000,000.

Debits to the account in the current year totalled $146,500 and credits totalled $347,703. Interest in the amount of $114,477 was received and credited to non-tax revenue—return on investments.

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—*Continued*

SCHEDULE E—*Continued*

E-93 This account was established by Vote L29b. Appropriation Act No. 4, 1974 for the purpose of providing an interest free loan of $65,000 to the Chippewa Band of Kettle Point to Purchase Lots 60, and 61 in Lake Road West Concession in the Township of Bosanquet, County of Lambton.

There were no repayments during the current year.

E-94 This account was established under the following parliamentary authorities:

(*a*) *Indian Association of Alberta*—Established under authority of Vote L19b, Appropriation Act No. 1, 1972 which granted the Indian Association of Alberta an interest-free loan to meet its 1971-72 operating deficit. The outstanding amount as of March 31, 1975 was $116,000.

There were no transactions during the current year.

(*b*) *Manitoba Indian Brotherhood*—Established under authority of Vote L21a, Appropriation Act No. 5, 1973 and Vote L25, Appropriation Act No. 3, 1974 which granted the Manitoba Indian Brotherhood an interest free loan to meet its 1973-74 operating deficit. The outstanding amount as of March 31, 1975 was $88,034.

During the current year, repayments amounted to $88,034.

E-95 This account was established under authority of Vote L53b, Appropriation Act No. 1, 1970 to authorize loans in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council, for the purposes of economic development of Indians, to Indians or Indian bands, or to individuals, partnerships or corporations, the activity of which contribute or may contribute to such development; to authorize the guaranteeing in the current and subsequent years on terms and conditions approved by the Governor in Council of loans to such borrowers made for the same purposes; the taking of security by Her Majesty or other lenders in respect of such loans or guaranteed loans, including, notwithstanding Section 89 of the Indian Act, security on property situated on a reserve and power to realize on such security; and to which shall be charged:

(*a*) Loans authorized and payments to implement guarantees given under this authority; and which shall be credited.

(*b*) repayments of loans made pursuant to Section 70 of the Indian Act.

(*c*) repayments of loans made pursuant to this authority and

(*d*) amounts received by way of recovery of payments made to implement guarantees given under this authority.

the total amount that may be outstanding at any time is not to exceed $60,000,000 as authorized by Vote L15, Appropriation Act No. 4, 1974. This amount was increased in the current year by the following parliamentary appropriation:

Vote L20 To increase from $60,000,000 to $70,000,000 the amount that may be outstanding at any time under the Indian Economic Development Account established by Indian Affairs and Northern Development Vote L53b, Appropriation Act No. 1, 1970 for Indian economic development..... $ 10,000,000

The Governor in Council has issued regulations in respect to the Indian Economic Development Account which are contained in P.C. 1972-1498, July 4, 1972.

In the current year, the account was debited with $18,289,699 and credits amounted to $4,227,182.

Vote 5b, Appropriation Act No. 4, 1974 authorizes that the maximum aggregate that may be paid in respect of guarantees authorized and given under Vote L53b in the current and subsequent years will be $30,000,000. Guarantees outstanding at March 31, 1976 amounted to $31,845,622 and claims paid thereto in the current year amounted to $460,912 principal and $38,944 interest.

Loans deleted pursuant to Section 18 of the Financial Administration Act totalling $16,993 which included $15,610 principal and $1,383 interest charged to Vote 5.

A statement of the operations of the account is shown as an appendix under Indian Affairs and Northern Development in Volume II of this report.

E-96 This account was established under authority of Vote L51a, Appropriation Act No. 9, 1966 and extended by Vote L40, Appropriation Act No. 3, 1969 and Vote L15, Appropriation Act No. 3, 1970 to authorize in the current and subsequent fiscal years loans to provide financial assistance to Indians and Eskimos for the construction and acquisition costs of houses and land in areas other than Indian reserves and to forgive repayment of a loan or any part thereof made to Indians and Eskimos. Vote L16a, Appropriation Act No. 4, 1971 extended the purposes of the account to authorize loans and advances to Indians and Eskimos for repairs or improvements to houses at the time of purchase in areas other than Indian reserves.

The total amount that may be outstanding at any time is not to exceed $10,500,000 as authorized by Vote L20, Appropriation Act No. 3, 1973. This amount was increased in the current year by the following parliamentary appropriation:

Vote L20 To increase from $10,500,000 to $13,000,000 the amount that may be outstanding at any time against the Indian Housing Assistance Account established by Loans, Investments and Advances Vote L51a, Appropriation Act No. 9, 1966 for financial assistance to Indians and Eskimos for the construction of houses on other than Indian reserves..... $ 2,500,000

During the fiscal year gross debits amounted to $1,979,925 and gross credits totalled $1,333,638 which included $802,111 loan instalments forgiven by the Minister under authority of Vote L51a, and $528,233 by repayments in cash, and $3,295 loan debt deletions. Governing regulations are contained in P.C. 1967-755, April 20, 1967.

E-97 This account was established to record loans made under authority of Vote L22b, Vote L23b, Appropriation Act No. 1, 1974, Vote L24b, Appropriation Act No. 4, 1974 and Vote L24d, Appropriation Act No. 1, 1975 to provide loans to the Indians and Inuits of Quebec to meet legal and other related costs in their court action concerning the James Bay Hydro Project, as at March 31, 1975, the following loans were issued:

(*a*) Grand Council of the Crees $1,011,526.

(*b*) Indians of Quebec Association $710,000.

(*c*) Northern Quebec Inuit Association $526,000.

In the current year, loans were made to the Northern Quebec Inuit Association $1,150,000 and the Grand Council

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—*Continued*

SCHEDULE E—*Continued*

of Crees $1,500,000 under the following parliamentary appropriations:

Vote L23a Loans to Indian and Inuit association in accordance with terms and conditions approved by Treasury Board for the purpose of defraying the legal and other costs relating to settlement of the claims arising from the James Bay Development Project..... $ 1,650,000

Vote L23b Loans to Indian and Inuit associations in accordance with terms and conditions approved by Treasury Board for the purpose of defraying the legal and other costs relating to settlement of the claims arising from the James Bay Development Project..... $ 2,500,000

There were no repayments in the current year.

E-98 This account was established under the following parliamentary authority for the purpose of providing loans for defraying costs relating to the research, development and negotiation of claims:

Vote L22a Loans to native claimants in accordance with terms and conditions approved by the Governor in Council for the purpose of defraying costs relating to the research, development and negotiation of claims..... $ 1,100,000

During the current year loans amounting to $1,096,240 were issued.

E-99 This account was established under Vote L16d, Appropriation Act No. 1, 1975 for the purpose of providing a loan of $168,200 to the Northern Flood Committee of Manitoba to meet the cost of negotiations with regard to Manitoba Hydro's plan to divert the Churchill River and regulate Lake Winnipeg.

During the current year, an additional loan of $300,000 was issued under the following parliamentary appropriation:

Vote L21a Loan to the Northern Flood Committee of Manitoba in accordance with terms and conditions approved by Treasury Board..... $ 300,000

There were no repayments in the current year.

E-100 This account was set up under the following parliamentary appropriation:

Vote L20 Payments in accordance with terms and conditions approved by the Governor in Council, for the purchase of shares and notes of capital stock and notes of Canadair Limited..... $ 38,150,000

During the year, payments amounting to $36,650,000 were made.

E-101 This account was set up under the following parliamentary appropriation:

Vote L37b To authorize the Minister,

(a) to exercise options granted to Her Majesty the Queen in Right of Canada by Consolidated Computer Incorporated (CCI) to convert debt instruments, amounting to $16,304,000 held by Her Majesty into capital stock of that company at the rate of $1.50 per share and, notwithstanding the terms of the Satisfied Securities Act and the Public Lands Grants Act, to execute such instruments as are necessary to discharge the debt instruments upon conversion,

(b) to transfer 3,300,000 shares of CCI owned by Her Majesty in Right of Canada to Fujitsu Limited of Japan in exchange for a covenant from Fujitsu Limited to provide technological, manufacturing, financial and marketing assistance to CCI,

(c) to execute agreements with Central Dynamics Limited (CDL) to carry out the following:

(i) to transfer 3,000,000 shares of CCI owned by Her Majesty in Right of Canada to CDL for

(a) $500,000 to be evidenced by an interest free promissory note to be repaid at the rate of $100,000 per annum, and

(b) a covenant by CDL to provide management services to CCI; and

(ii) to transfer 3,000,000 shares of CCI owned by Her Majesty in Right of Canada to CDL in exchange for 100 percent of the outstanding capital stock of Comterm Limited, a fully owned subsidiary of CDL;

(iii) to grant CDL two five-year options for the purchase of CCI shares up to a maximum of 2,000,000 shares owned by Her Majesty in Right of Canada at $1.00 per share and 2,000,000 more at $1.00 per share or at book value, whichever is greater;

(iv) to grant CDL until the first of January, 1986, the right of first refusal to purchase any shares of CCI owned by Her Majesty in Right of Canada, upon the fulfillment by Her Majesty in Right of Canada of all its obligations to transfer the shares to Fujitsu Limited and CDI; and

(d) to transfer 100 percent of the outstanding capital stock of Comterm Limited to be owned by Her Majesty in Right of Canada to CCI for $1,500,000 to be evidenced by an interest free promissory note to be repaid within five years on terms and conditions to be approved by the Minister..... $ 1

There were no transactions during the year.

E-102 This account was established under the authority of Vote L17b, Appropriation Act No. 1, 1974 and the following parliamentary appropriation:

Vote L30 To authorize in accordance with terms and conditions prescribed by the Governor in Council payments for the purchase by the General Adjustment Assistance Board, on behalf of Her Majesty in right of Canada, of capital stock of a company in order to exercise a stock option in the company that has been taken by the Board in connection with the provision of insurance on a loan made to the company pursuant to Industry Vote 30c, Appropriation Act No. 1, 1968, where, in the opinion of the Board,

(a) the value of the capital stock of the company has increased as a result of the assistance provided under the General Adjustment Assistance Program, and

(b) the stock option should be exercised in order to permit Her Majesty to benefit from the increased value of the capital stock of the company, and

to authorize the sale or other disposition of any capital stock so acquired in accordance with the terms and conditions prescribed by the Governor in Council $ 500,000

There were no transactions during the year.

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—*Continued*

SCHEDULE E—*Continued*

E-103 This account was established under the authority of Vote L20, Appropriation Act No. 4, 1973 and Vote L20, Appropriation Act No. 3, 1974, to authorize in accordance with terms and conditions approved by the Governor in Council payments for the purchase of shares of Capital Stock of de Havilland Aircraft of Canada Limited.

During the year, payments amounting to $9,977,134 were made.

E-104 This account was established under the authority of Vote L35, Appropriation Act No. 3, 1972 which provides for the making of loans in the current and subsequent fiscal years and in accordance with the terms and conditions approved by the Governor in Council, to assist Canadian companies to undertake projects designed to expand the market for Canadian grains and oilseeds.

There were no transactions in the current year.

E-105 This account was established under the authority of Vote L16b, Appropriation Act No. 2, 1973 and Vote L27d, Appropriation Act No. 1, 1975 which provides for loans to Canair Limited, in the current and subsequent fiscal years and in accordance with the terms and conditions approved by the Governor in Council, for the financing of water bomber aircraft.

During the year, loans amounting to $12,938,358 were made and repayments of $2,115,540 were received.

E-106 This account was established to record loans made under the authority of Vote L27c, Appropriation Act No. 5, 1965, extended by Vote L35, Appropriation Act No. 6, 1966, Vote L35a, Appropriation Act No. 9, 1966, Vote L60, Appropriation Act No. 7, 1967, Vote L105, Appropriation Act No. 3, 1969, Vote L15, Appropriation Act No. 3, 1970, Vote L20 and Vote L20a, Appropriation Act No. 3 and 4, 1971 for the purpose of providing loans, in the current and subsequent fiscal years and in accordance with terms and conditions prescribed by the Governor in Council, to assist manufacturers of automotive products in Canada, including materials suppliers and tooling manufacturers, affected by the Canada-United States Agreement on Automotive Products to adjust and expand their production, such loans to be made for the purpose of acquisition, construction, installation, modernization, development, conversion and expansion of land, buildings, equipment, facilities or machinery and for working capital.

During the year, loans amounting to $264,538 were made and repayments of $7,224,245 were received. Interest amounting to $1,375,453 was received and credited to non-tax revenue—return on investments.

E-107 This account was established under the authority of Vote L65, Appropriation Act No. 7, 1967 and the authority was extended by Vote L75, Appropriation Act No. 4, 1968, Vote L95, Appropriation Act No. 3, 1969, Vote L10, Appropriation Act No. 3, 1970, Vote L15, Appropriation Act No. 3, 1971, Vote L15b, Appropriation Act No. 4, 1973, Vote L15, Appropriation Act No. 3, 1974, and the following parliamentary appropriation:

Vote L15 Advances to assist Canadian defence industry with plant modernization in amounts not to exceed one-half of the cost of the acquisition of new equipment to defence industry, such advances to be recovered on sale of the equipment to defence industry..... $ 8,000,000

During the year, advances amounting to $5,938,484 were made and repayments of $12,944,533 were received.

E-108 This account was established under the authority of Vote L80, Appropriation Act No. 4, 1968 and the authority was extended by Vote L100, Appropriation Act No. 3, 1969, Vote 11a, Appropriation Act No. 4, 1970, Vote L11b, Appropriation Act No. 4, 1970, Vote L17a, Appropriation Act No. 4, 1971, Vote L17b, Appropriation Act No. 2, 1973 and Vote L16b, Appropriation Act No. 1, 1974, which provides for the making of loans, under the Adjustment Assistance Program related to the Kennedy Round Agreements, in the current and subsequent fiscal years and in accordance with terms and conditions prescribed by the Governor in Council, to assist manufacturers in Canada who have been determined by a board established pursuant to Section 15 of the Department of Industry Act: (*a*) to be seriously injured or threatened with serious injury by reason of increased imports attributable to Kennedy Round tariff reductions made by Canada resulting in exceptional problems of adjustment; (*b*) to be unable to obtain sufficient financing on reasonable terms from other sources for purposes of making the necessary adjustment; (*c*) requires such loan in order to adapt efficiently to competition from goods imported at such prices, in such quantities or under such conditions as to cause or threaten serious injury and (*d*) is unable to obtain sufficient financing on reasonable terms from other sources for such purposes. Also to include in the category of persons eligible for loans thereunder a manufacturer or other person in Canada:

(*a*) in respect of whom the General Adjustment Assistance Board has authorized the provision of insurance pursuant to Industry Vote 30c, Appropriation Act No. 1, 1968, of a loan therein described for an amount not exceeding $200,000, and

(*b*) who, in the opinion of the Board, requires such loan to prevent a serious delay in implementing the restructuring program approved by the Board.

During the year, interest amounting to $722,745 were received and credited to non-tax revenue—return on investments.

E-109 This account was established to record loans made under Vote L16a, Appropriation Act No. 4, 1971 in respect of persons to whom a loan had been made under Industry, Trade and Commerce Vote L20, Appropriation Act No. 3, 1971, for the purpose of protecting the Crown's interest in the assets securing such loan and to guarantee, in the current and subsequent fiscal years, loans made by private lenders, approved by the Board to the said persons described above for the aforementioned purposes and the following parliafollowing parliamentary appropriation:

Vote L35 Loans in accordance with terms and conditions approved by the Governor in Council to persons described in Industry, Trade and Commerce Vote L20, Appropriation Act No. 3, 1971, and to whom a loan had been made thereunder, for the purpose of protecting the Crown's interest in the assets securing such loan..... $ 1,000,000

During the year, repayments of $154,021 were received. Interest amounting to $85,996 was received and credited to non-tax revenue—return on investments.

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—*Continued*

SCHEDULE E—*Continued*

E-110 This account was established under the authority of Vote L18b, Appropriation Act No. 2, 1973 to provide loans to Radio Engineering Products Limited in the 1972-73 and 1973-74 fiscal years subject to terms and conditions approved by the Treasury Board.

There were no transactions during the year.

E-111 This account was established to record loans made under Vote L66c, Appropriation Act No. 1, 1968 in respect of the pharmaceutical industry development assistance program, in the current and subsequent fiscal years in accordance with terms and conditions prescribed by the Governor in Council, to companies in Canada for the purpose of improving their ability to manufacture and market lower priced prescription drugs at competitive prices through reorganization of any of their operations of manufacturing, marketing, distribution and research, and who are unable to obtain sufficient financing on reasonable terms from other sources for such purposes.

During the year, repayments of $147,780 were received. Interest amounting to $72,145 was received and credited to non-tax revenue—return on investments.

E-112 This account was set up under the authority of Vote L21a, Appropriation Act No. 5, 1973, Vote L25, Appropriation Act No. 3, 1974 and the following parliamentary appropriation:

Vote L25 Loans under the Footwear and Tanning Industries Adjustment Program, to assist persons in Canada engaged or about to engage in tanning or in the manufacture of footwear, who have been determined by the General Adjustment Assistance Board to be eligible for assistance to establish or restructure their operations in order to meet international competition..... $ 4,000,000

During the year, loans amounting to $1,152,478 were made. Interest amounting to $68,673 was received and credited to non-tax revenue—return on investments.

E-113 This account was established under the authority of Vote L26d, Appropriation Act No. 1, 1975 to authorize in accordance with the terms and conditions approved by the Governor in Council a loan, without interest, to Canadair Limited, in connection with the entry by Her Majesty into an option agreement to acquire the equity and notes of Canadair Limited.

During the year, repayments of $3,350,000 were received, and the account is closed.

E-114 This account was set up under the following parliamentary appropriation:

Vote L36a Loans to The de Havilland Aircraft of Canada Limited in accordance with terms and conditions approved by the Governor in Council in respect of the costs of inventory financing and production tooling for the DHC-7 aircraft, such loans to be recovered on the sale of such aircraft..... $ 2,500,000

There were no transactions during the year.

E-115 Section 65 of the Immigration Act, Revised Statutes of Canada 1970, Chap. 1-2, authorized the operation of this account with a maximum debit balance of $20,000,000 and governing regulations are contained in P.C. 1967-1701, September 6, 1967 pursuant to Section 65 of the Act. Continuing authority was granted under provisions of P.C. 1954-7/290, March 4, 1954 for the maintenance of an advance of $500,000 to the operating fund of the intergovernmental committee for European migration. The department, however, has had no call to advance funds under this authority for the past several years.

Interest at the rate of 6% per annum is charged on loans approved on or after October 1, 1967.

During the year, payments to transportation companies for trans-oceanic and inland rail fares and meals en route, totalling $2,076,769 were made from the account and charged as loans to immigrants.

Repayments of $609,199 and interest amounting to $80,547 were received during the year. The interest was received and credited to non-tax revenue—return on investments.

Also included this year is an approval for write-off in the amount of $379,072 representing some 1,378 accounts. This amount includes $9,793 of interest written off during 1975-76.

Not included in the closing balance is an amount of $201,237 covering interest receivable to March 31, 1976.

A statement of the operations of the account is shown as an appendix under Manpower and Immigration in Volume II of this report.

E-116 This account records advances to Central Mortgage and Housing Corporation in respect of loans arranged by the Corporation for housing projects for occupancy by members of the Canadian Forces.

Authority for loans in current and subsequent fiscal years in the amount of $35,000,000 was given by Vote 732, Appropriation Act No. 6, 1956, Vote 475, Appropriation Act No. 5, 1959, Vote 482, Appropriation Act No. 5, 1961, Vote 670, Appropriation Act No. 2, 1962 and Vote L15, Special Appropriation Act, 1963.

In 1957-58 loans of $2,000,000 were made under authority of Appropriation 527, Special Appropriation Act, 1958, the balance of which lapsed at the end of that year.

Amounts totalling $346,715 received during the current fiscal year were credited hereto. There were no debits to the account. Interest received during the current fiscal year amounting to $981,344 was credited to non-tax revenue—return on investments.

E-117 This account was established to record loans to federal employees of the Department of National Health and Welfare to assist in defraying the expenses of advanced training courses being undertaken.

During the year, repayments were $315. No new loans were made.

E-118 This account was established under authority of Vote L28c, Appropriation Act No. 1, 1971 to authorize loans to Burgeo Leasing Limited in the current and subsequent fiscal years in accordance with terms and conditions approved by the Governor in Council for the construction of an extension to the wharf at Burgeo, Newfoundland.

The total amount that may be charged to the account at any time is $240,000. No loans were made during the current fiscal year. Gross credits representing repayments of $4,549 were received leaving an outstanding balance of $216,507.

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—*Continued*

SCHEDULE E—*Continued*

Interest amounting to $16,217 was received and credited to non-tax revenue—return on investments.

E-119 This account was established under authority of Vote L29c, Appropriation Act No. 1, 1971 and extended by Votes L30, Appropriation Act No. 3, 1971, Vote L30, Appropriation Act No. 3, 1972, Vote L30b, Appropriation Act No. 2, 1973, Vote L30, Appropriation Act No. 4, 1973 and Vote L30a, Appropriation Act No. 5, 1973 to authorize loans in accordance with terms and conditions approved by the Governor in Council, for the construction of an oil refinery terminal wharf at Come-by-Chance, Newfoundland.

The total authorized loan is $28,200,520. Loans to date total $20,000,000. Gross credits representing repayments of $710,709 were received during the year leaving an outstanding balance of $19,289,291.

E-120 This account was established under authority of Vote L27a, Appropriation Act No. 4, 1970 to authorize loans to Eurocan Pulp and Paper Co Ltd in the currrent and subsequent fiscal years in accordance with terms and conditions approved by the Governor in Council for the construction of a marine terminal at Kitimat, British Columbia.

No loans were made during the current fiscal year. Gross credits representing repayments of loans, excluding interest, totalled $225,056 leaving a balance outstanding of $3,374,944. Interest amounting to $259,880 was received and credited to non-tax revenue—return on investments. The total authorized loan amounts to $4,500,000.

E-121 This account was established under authority of Vote L31b, Appropriation Act No. 1, 1972 and extended by Vote L30, Appropriation Act No. 3, 1974 to authorize loans to Sydney Steel Corporation in the 1971-72, 1972-73 and 1973-74 fiscal years in accordance with terms and conditions approved by the Governor in Council, for the construction of wharf facilities at Sydney, Nova Scotia.

The authority to make loans was extended by the following parliamentary appropriation:

Vote L30 Loans to the Sydney Steel Corporation in accordance with terms and conditions approved by the Governor in Council on the recommendation of the Minister of Finance, for the construction of wharf facilities at Sydney, Nova Scotia..... $ 2,670,000

Under an agreement with Sydney Steel Corporation the total authorized loan is $6,000,000. During the year gross debits representing loans totalling $1,321,630 were made. Loans to date total $4,634,168.

Listings totalling $10,970,000 have appeared in the Estimates; $4,500,000 listed in the 1971-72 Estimates, of which an amount of $3,170,496 lapsed, $3,800,000 listed in the 1974-75 Estimates, of which an amount of $1,816,966 lapsed and $2,670,000 listed in the 1975-76 Estimates, of which an amount of $1,348,370 lapsed.

E-122 This account records payments for the purchase of shares of the capital stock of Metropolitan Area Growth Investments Limited in accordance with an agreement entered into between Canada and Nova Scotia pursuant to Section 8 of the Department of Regional Economic Expansion Act, provided under authority of Vote L31a, Appropriation Act No. 1, 1973.

E-123 Loans to settlers were made under authority of P.C. 1953-570, April 17, 1953, as amended, and Vote 483, Appropriation Act No. 6, 1960, which provided that loans to any one settler should not exceed $2,000 for building material for his irrigation lot dwelling, $750 for fencing material, and $1,000 for livestock. In addition, it provides loans for levelling and improving of irrigated land, with a limit of $2,500 in any one year and a maximum of $7,500 per farm unit. Loans are repayable over a ten to twenty-five year period, and bear interest at the rate of 5% per annum.

E-124 This account was established under authority of Vote L30, Appropriation Act No. 3, 1972, Vote L25, Appropriation Act No. 4, 1973 and Vote L25, Appropriation Act No. 3, 1974 to authorize loans in the current and subsequent fiscal years to the Newfoundland and Labrador Development Corporation, incorporated in accordance with an agreement authorized under P.C. 1972-10/1495, July 4, 1972 between Canada and Newfoundland, to provide financing and other services to small and medium sized businesses in Newfoundland.

Interest in the amount of $873,750 was received and credited to non-tax revenue—return on investments.

E-125 This account records the acquisition of shares by the Department in the following federal-provincial Corporations: Metropolitan Area Growth Investment Limited $1,000; Newfoundland and Labrador Development Corporation Limited $200; and New Brunswick Multiplex Corporation Limited $200.

E-126 This account was established by Vote L103b, Appropriation Act No. 4, 1968 to which loans to parolees under this authority shall be charged and to which shall be credited all repayments of principal amounts of loans and all amounts the payment of which is forgiven by the Minister under this authority. The total amount that may be outstanding under this authority at any time is not to exceed $10,000.

The gross debits during the year amounted to $13,616 and gross credits were $5,648.

E-127 *Algoma Steel Corporation Limited*—This represents the balance due for property disposed of under a lease-purchase option agreement dated December 31, 1963 authorized by P.C. 627 dated February 1, 1944. This agreement terminates April 30, 1977 and provides for annual instalments as follows: to December 31, 1963, $277,177; for the next thirteen years to December 31, 1976, $92,427 and the final payment on April 30, 1977, $39,809.

During the year, a payment of $92,427 and interest of $6,470 were received. The interest was received and credited to non-tax revenue—return on investments.

E-128 The Surplus Crown Assets Act R.S., C. 260; 1953-54, C. 4; 1966-67, C. 5 established the Crown Assets Disposal Corporation subject to specific or general instructions of the Minister to

(a) convert surplus Crown Assets to basic materials;

(b) purchase, lease or otherwise acquire real or personal property for the purpose of its operations and sell, lease or otherwise dispose of such property; and

(c) do such other acts and things as the Board may deem incidental or conducive to the attainment of its objects or the exercise of its power.

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—*Continued*

SCHEDULE E—*Continued*

The closing balance of $10,525,682 represents the government equity in the agency account in accordance with the balance sheet of the Corporation included in Volume III of this report. In order to record this as an active asset, the amount was charged to this account and a corresponding credit set up under "deferred revenue".

E-129 This account was established under authority of the following parliamentary appropriation:

Vote L56b Loans to Coast Ferries Limited, in accordance with terms and conditions approved by the Minister, for working capital..... $ 100,000

A loan of $100,000 was made during the year.

E-130 P.C. 3924, July 31, 1951 authorized the department to enter into an agreement with the Corporation of the City of Montreal with respect to the construction of a vehicular tunnel under the Lachine Canal at Atwater Avenue and provided that the lands upon which the tunnel and approaches are constructed, other than Lachine Canal reserve lands, were to be conveyed to the city upon completion of the tunnel by the department.

Under the terms of agreement the Corporation was required to reimburse ½ of the cost of construction of the tunnel, with interest at the rate of 3⅛% per annum calculated from the date of conveyance of the lands, provided that the amount did not exceed the sum of $2,000,000 plus interest and such amount was to be repaid in thirty consecutive annual instalments, the first of which was to be due and payable twelve months after the date of conveyance of the lands, namely June 20, 1961.

The cost of the construction for purposes of the agreement exceeded $6,000,000 and the share to be reimbursed by the City is $2,000,000 with interest at 3⅛% per annum.

During the year a repayment of $61,487 was applied against the loan and interest amounting to $42,228 was received and credited to non-tax revenue—return on investments.

E-131 P.C. 4250, August 24, 1949 authorized the department to enter into an agreement with the Corporation of the City of Montreal with respect to the construction of a vehicular tunnel under the Lachine Canal at St. Remi Street and provided that the lands upon which the tunnel and approaches are constructed, other than Lachine Canal reserve lands were to be conveyed to the city upon completion of the tunnel by the department.

Under the terms of the agreement the corporation was required to reimburse ½ of the cost of construction of the tunnel, with interest at the rate of 3⅛% per annum calculated from the date of conveyance of the lands, provided that the amount did not exceed the sum of $1,500,000 plus interest and such amount was to be repaid in thirty consecutive annual instalments, the first of which was to be due and payable twelve months after the date of conveyance of the lands, namely June 12, 1953.

The cost of the construction of the tunnel for purposes of the agreement has been established at $4,132,353 and the share to be reimbursed by the city was $1,377,451 plus $21,738 for supplementary ducts installed at the request of the Montreal Hydro Commission, with interest at the rate of 3⅛% per annum.

During the year, a repayment of $54,981 was applied against the loan and interest amounting to $17,544 was received and credited to non-tax revenue—return on investments.

Debentures of the City of Montreal furnished as security are held in the custody of the Minister of Supply and Services.

E-132 This account was established under authority of P.C. 1072-1948 and P.C. 1963-532 which authorized loans in the amount of $1,450,000 bearing interest at a rate of 3½% per annum to assist in development of the harbour.

An additional loan of $1,395,000 to assist in wharf reconstruction and extension was authorized by Vote L105, Appropriation Act No. 4, 1968 and PC 1969-621. This loan bears interest at 7½ per annum and is repayable in 30 semi-annual payment of $78,240.

Repayments were $151,558 during 1975-76. Interest of $83,945 was received and credited to non-tax revenue—return on investments.

E-133 P.C. 1958-734, May 22, 1958, as amended, authorized the making of loans to the Hamilton Harbour Commissioners, pursuant to the Hamilton Harbour Commissioners Act, 1957, c. 16, 1957-58, of amounts not exceeding $4,000,000; such amounts to be secured by debentures of the Corporation maturing forty years from the date of the debentures securing the first payments and bearing interest at 4⅛% per annum, payable semi-annually on the first day of January and the first day of July in each year.

During the year a repayment of $134,486 were received and interest amounting to $138,049 was received and credited to non-tax revenue—return on investments.

E-134 Pursuant to P.C. 1969-1301, June 25, 1969 and Vote L150, Appropriation Act No. 3, 1969, a loan of $1,200,000 bearing interest at the rate of 7 7/16% per annum and repayable in twenty equal semi-annual instalments was made to the Lakehead Harbour Commission for expansion of the Keefer Terminal, P.C. 1972-1911, August 29, 1972 authorized acceptance of prepayments of principal without penalty. During the period December 31, 1969 to December 31, 1972 repayments totalled $444,600. P.C. 1975-148, January 23, 1975 authorized an amended schedule for the repayment of the balance of the loan and the accrued interest of $87,447 for the period January 1, 1973 to June 30, 1974. The balance, amounting to $842,847, is to be repaid in thirty equal semi-annual instalments, the first of which was due December 31, 1974.

During the current year, a repayment of $33,275 was received and interest amounting to $60,908 was received and credited to non-tax revenue—return on investments.

E-135 Pursuant to P.C. 1965-233, February 11, 1965 and Vote L39b, Appropriation Act No. 10, 1964 a loan of $300,000 was made to the Nanaimo Harbour Commissioners in 1964-65 bearing interest at the rate of 4½% per annum repayable in nine equal semi-annual instalments of $36,974, commencing June 30, 1965. Pursuant to P.C. 1966-885, May 13, 1966 and Vote L75 of Appropriation Act No. 9, 1966, a further loan of $200,000 was made in 1966-67 bearing interest at the rates of 5⅝%, per annum on $183,333 and 5¾% per annum on the remainder, repayable in seven equal semi-annual instalments commencing December 31, 1969. Pursuant to P.C. 1970-27/915 and Vote L16c, Appropriation Act No. 1, 1971 a loan of $225,000 was made in 1970-71 bearing interest at the rate of 7 5/16%.

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—*Continued*

SCHEDULE E—*Concluded*

A repayment of $22,823 was received in the current year and interest of $10,447 was received and credited to non-tax revenue—return on investments.

E-136 Under authority of P.C. 1970-2044, November 24, 1970 and Vote L15, Appropriation Act No. 3, 1970, loans of $2,000,000 were made to the Port Alberni Harbour Commission bearing interest at the rates of $8\frac{1}{16}\%$ per annum on $500,000 and $7\frac{3}{16}\%$ per annum on $1,500,000. A repayment of $59,559 was received in the current year and interest of $133,926 was received and credited to non-tax revenue—return on investments.

E-137 Under authority P.C. 1966-1949, October 13, 1966 loans were made to the Toronto Harbour Commissioners amounting to $1,500,000 to be repaid, with interest at the rate of $5\frac{15}{16}\%$ per annum on $1,375,000 and $5\frac{3}{8}\%$ per annum on $125,000 in eighteen equal semi-annual instalments, commencing December 31, 1967.

During the year a repayment of $202,134 was applied against the loan and interest amounting to $15,273 was received and credited to non-tax revenue—return on investments.

E-138 This account was established under authority of Vote L12d, Appropriation Act No. 4, 1974 to authorize loans to the Maritime Employers Association in the amount of $6,000,000 in accordance with terms and conditions approved by the Governor in Council to finance the early retirement of employers.

Additional loans of $2,500,000 were authorized under authority of the following parliamentary appropriation:

Vote L17a Loans to the Maritime Employers Association in the current and subsequent fiscal years in accordance with terms and conditions approved by the Governor in Council to finance the early retirement of employees..... $ 2,500,000

During the year loans amounted to $2,054,350, repayments were $185,262, and interest of $477,315 was received and credited to non-tax revenue—return on investments.

E-139 Vote 609, Appropriation Act No. 5, 1959 authorized an advance to the working capital fund of the Commonwealth War Graves Commission (formerly the Imperial War Graves Commission) in the sum of £10,000 notwithstanding the payment may exceed or fall short of the equivalent in Canadian dollars, estimated as of May, 1959, which was $27,065. An advance of $27,000 was made during 1959-60. Vote L22b, Appropriation Act No. 4, 1974, authorized a further advance in the amount of £20,000 to the Working Capital Fund of the Commonwealth War Graves Commission notwithstanding that payment may exceed the equivalent in Canadian dollars estimated as of October 1974, which was $46,000.

An additional advance of $46,200 was made during 1974-75.

SCHEDULE F

Advances, Loans and Investments—External Loans to National Governments

F-1 These accounts relate to loans, as authorized by Section 23, Export Credits Insurance Act and various orders in council, made in previous years to Belgium, France and The Netherlands to assist those countries in the purchasing of goods in Canada. The decrease of $15,265,000 represented annual repayments of $2,307,000 by the Government of Belgium, $8,368,000 by the Government of France and $4,590,000 by the Government of The Netherlands. Interest of $1,155,285 received on these loans was credited to non-tax revenue—return on investments.

F-2 In this account is recorded the obligation of the Government of France in respect of settlement of the accrued interest on certain interim credit advances in 1945-46 as authorized by the War Appropriation Act, 1945, by receipt from the government of bonds which will mature on December 31 of each year until 1977. The amount of the bond maturing in each fiscal year is $82,000. Payment of $656,000 was received in the fiscal year 1962-63 in respect of bonds maturing during an 8-year period to December 31, 1969. A repayment of $82,000 was received in 1975-76. Interest of $7,380 was received and credited to non-tax revenue—return on investments.

F-3 Under authority of the United Kingdom Financial Agreement Act, 1946 a credit of $1,250,000,000 was extended to the Government of the United Kingdom which might be drawn on at any time prior to December 31, 1951. The purpose of the credit was to facilitate purchases by the United Kingdom of goods and services in Canada and to assist in making it possible for the United Kingdom to meet transitional post-war deficits in its current balance of payments, to maintain adequate reserves of gold and dollars and to assume the obligations of multilateral trade. No interest was to be payable in respect of any period prior to January 1, 1951. The amount of the credit drawn by December 31, 1951 was to be repaid in 30 annual instalments beginning on that date with interest at the rate of 2% per annum. The agreement as amended in 1957, provides for the deferment of interest in respect to the year 1956 and of seven instalments of principal and interest after December 31, 1956, under certain conditions. Interest for 1956 and interest and principal for 1957, 1964, 1965 and 1968 was deferred. The decrease in the account was due to a repayment of principal $22,534,616 due on December 31, 1975. Interest in the amount of $15,175,639 was received and credited to non-tax revenue—return on investments.

F-4 This account was set up under the authority of the United Kingdom Agreement Act, 1946 to record on the government's books the deferred interest on the loan in the preceding note. A corresponding credit was set up under deferred credits (see Schedule 0). The amount is made up of interest due on December 31, 1956, $22,241,802, December 31, 1957, $21,932,432, December 31, 1964, $19,586,496 December 31, 1965, $19,224,021 and December 31, 1968, $18,092,516. Interest at the rate of 2% per annum in the amount of $2,021,545 was received and credited to non-tax revenue—return on investments.

F-5 This account was set up under the authority of the United Kingdom Agreement Act, 1946 to record the deferred principal on the loan in the preceding note F-4. The amount is made up of principal due on December 31, 1957, $15,777,822, December 31, 1964, $18,123,759, December 31, 1965, $18,486,234 and December 31, 1968, $19,617,740. Interest received in the amount of $1,440,111 was credited to non-tax revenue—return on investments.

F-6 Vote L14a, Appropriation Act No. 10, 1964; Vote L25, Appropriation Act No. 2, 1966; Vote L25, Appropriation

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—*Continued*

SCHEDULE F—*Continued*

Act No. 9, 1966; Vote L30, Appropriation Act No. 7, 1967; Vote L25, Appropriation Act No. 4, 1968; Vote L25, Appropriation Act No. 3, 1969; Vote L25, Appropriation Act No. 3, 1970, Vote L26b, Appropriation Act No. 1, 1972, Vote L35, Appropriation Act No. 1, 1973, Vote L30, Appropriation Act No. 4, 1973 and Vote L35, Appropriation Act No. 3, 1974, authorized loans for assistance to developing countries. Additional loans were authorized by the following parliamentary appropriation:

Vote L35 International Development Assistance—Special loan assistance to developing countries and to recognized international development institutions, in the current and subsequent fiscal years, subject to such terms and conditions as the Governor in Council may approve, for the purpose of undertaking such economic, technical, educational and social development assistance as may be agreed upon by Canada and the developing countries or recognized international development institutions.... $ 230,791,000

Loans were made to the various governments and international development institutions as follows:

	Balance as at March 31, 1976	Balance as at March 31, 1975	Net increase or decrease (−)
	$	$	$
Afghanistan	1,272,152	1,272,152	
African Development Bank	25,201,658	11,076,111	14,125,547
Algeria	13,601,248	5,150,516	8,450,732
Andean Development Corp.	5,000,000	5,000,000	
Antigua	277,178		277,178
Argentina	756,000	756,000	
Asian Development Bank	37,016,000	9,843,698	27,172,302
Bangladesh	17,705,180	*18,262,191	[3]−557,011
Barbados	6,563,262	4,527,660	2,035,602
Belize	2,000,000	1,000,000	1,000,000
Benin	11,881,922	6,600,651	5,281,271
Bolivia	1,717,000	1,527,217	189,783
Botswana	35,240,541	34,032,123	1,208,418
Brazil	10,251,932	8,775,625	1,476,307
Cameroun	9,842,426	2,000,000	7,842,426
Caribbean Agricultural Development Fund	7,400,000	4,700,000	2,700,000
Caribbean Development Bank	14,152,423	8,373,959	5,778,464
Central American Bank for Economic Integration	168,503	125,805	42,698
Commonwealth Caribbean Regional	500,000	500,000	
Chile	8,165,346	8,346,969	−181,623
Colombia	17,704,075	16,955,992	748,083
Congo Brazzaville	6,904,536	2,118,788	4,785,748
Cuba	3,213,842		3,213,842
Dominica	354,435	182,820	171,615
Dominican Republic	5,674,111	3,870,006	1,804,105
East African Community[1]	40,523,264	25,179,163	15,344,101
Ecuador	10,596,305	7,344,682	3,251,623
El Salvador	4,680,131	4,264,150	415,981
Ghana	24,875,469	15,614,859	9,260,610
Grenada	402,500		402,500
Guatemala	500,000		500,000
Guyana	13,216,189	11,513,479	1,702,710
India	403,776,550	371,383,990	32,392,560
Indonesia	75,561,174	40,719,151	34,842,023
Inter-American Development Bank	73,220,839	72,427,163	793,676
International Bank for Reconstruction and Development	20,012,000		20,012,000
International Monetary Fund	10,802,697		10,802,697
Ivory Coast	9,089,687	7,290,593	1,799,094
Jamaica	18,068,621	15,841,722	2,226,899
Kenya	7,785,733	5,008,657	2,777,076
Korea	912,352	977,519	−65,167
Malawi	24,034,007	10,153,272	13,880,735
Malaysia	6,278,613	5,655,072	623,541
Malta	439,884		439,884
Mexico	112,240	112,240	
Morocco	4,467,580	4,467,580	
Nepal	2,495,398	2,495,398	
Nicaragua	1,191,269	1,072,545	118,724
Niger	37,035,853	25,675,321	11,360,532
Nigeria	43,856,971	36,460,579	7,396,392
Pakistan	177,916,344	*137,627,864	40,288,480
Paraguay	799,854	799,854	
Peru	285,078	151,008	134,070
St Lucia	533,254	312,265	220,989
St Vincent	479,673	245,760	233,913
Senegal	2,929,930	1,252,026	1,677,904
Sri Lanka	29,566,676	26,580,528	2,986,148
Tanzania	63,498,925	45,972,562	17,526,363
Thailand	994,989	994,989	
Togo	3,818,714	3,818,714	
Trinidad and Tobago	9,480,430	7,983,893	1,496,537
Tunisia	40,831,022	26,032,280	14,798,742
Turkey	9,850,000	9,850,000	
Uganda	2,096,788	1,683,001	413,787
Upper Volta	188,163		188,163
Various Francophone[2]	2,926,383	2,875,478	50,905
Zaire	10,623,406	6,951,649	3,671,757
Zambia	9,454,719	4,907,680	4,547,039
	1,442,773,444	1,096,694,969	346,078,475

[1] Joint Project involving: Kenya, Tanzania and Uganda.
[2] Joint Project involving: Mali and Senegal.
[3] The decrease of $557,011 represents in part forgiveness of a loan to Bangladesh in the amount of $1,136,825 approved by Vote 25b, Appropriation Act No. 1, 1976 which is partly offset by loan payments during the year totalling $579,814.

* Amends reporting in the previous years' Public Accounts $5,801,738 was transferred to Bangladesh from Pakistan for a loan previously made to Pakistan in that part now known as Bangladesh.

During the years, gross debits to this account amounted to $348,339,833 and gross credits to $2,261,358.

F-7 Article VIII of the Agreement approved by the Visiting Forces (North Atlantic Treaty) Act, c. 284, R.S., as amended, deals with claims for damages to third parties arising from accidents in which a visiting force is involved. This account is debited with the amount chargeable to other states, of such claims for damages which took place in Canada, and is credited with recoveries.

During the current fiscal year, gross credits to this account were $4,706 and gross debits were $7,129.

F-8 Vote L23b, Appropriation Act No. 9, 1966 authorized the purchase of 2,500 shares of stock of the Asian Development Bank for the amount of $25,000,000 U.S. notwithstanding that the payment may exceed or fall short of the Canadian equivalent estimated at $27,027,000 as of June 1966.

A further purchase of 750 paid-in shares and 3,000 callable shares of stock for the amount of $37,500,000 U.S. of the weight and fineness in effect on July 1, 1944, including authority to pay, in respect of the paid-in shares, $7,500,000 U.S. notwithstanding that the payment may exceed or fall short of the equivalent in Canadian dollars estimated as of October 1971, which is $7,575,000 in instalments in the current and subsequent fiscal years to

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—*Continued*

SCHEDULE F—*Continued*

be paid in cash or in non-interest-bearing, non-negotiable demand notes was authorized under Vote L45b, Appropriation Act No. 2, 1973.

On August 22, 1966, Canada deposited its instrument of ratification, thereby subscribing for 1,250 paid-in shares and an equal number of callable shares in accordance with Treaty Series 1966, No. 24 concerning the finance agreement establishing the Asian Development Bank.

As at March 31, 1976, Canada's instalment payments amounted to $24,973,918 U.S. = $24,845,944 Can. for 2,000 paid-in shares. During the year ended March 31, 1976, Canada made its final instalment relating to Vote L45b in the amount of $1,206,350 U.S. = $1,206,700 Can. in cash and $1,809,525 U.S. = $1,810,050 Can. in non-interest-bearing, non-negotiable demand notes for 250 paid-in shares.

An amount of $925,153 U.S. = $898,381 Can. in cash and $418,736 U.S. = $406,618 Can. in notes was credited to the account representing a maintenance of value adjustment.

Instalment payments relating to Vote L23b were made 50% in convertible currency and 50% in non-interest-bearing non-negotiable demand notes. The ratio for Vote L45b however, is now 40% in convertible currency and 60% in non-interest-bearing non-negotiable demand notes. The notes are carried as a liability of the Government of Canada under the heading "current liabilities", whereas payment of the amount subscribed to the callable capital stock of the bank is subject to call only as and when required by the bank to meet its obligations.

F-9 Vote L36a, Appropriation Act No. 4, 1969 authorized the purchase of 2,000 shares of stock of the Caribbean Development Bank in 1969-70 and subsequent fiscal years, being Canada's subscription as a member thereof, for the amount of $10,000,000 U.S., ($10,760,000 Can.) including authority for the issue in the current and subsequent fiscal years to the bank, on behalf of the Government of Canada, as payment for the shares so purchased, pending cash requirements by the Bank, of non-interest-bearing, non-negotiable demand notes in such form as may be determined by the Minister of Finance.

A further purchase of 3,477 callable shares of stock, being Canada's additional subscription as a member thereof, for the amount of $17,385,000 U.S. of the weight and fineness in effect September 1, 1969, including authority for the issue in the current and subsequent fiscal years to the Bank, on behalf of the Government of Canada, as payment for the shares so purchased, pending cash requirements of the Bank, of non-interest-bearing, non-negotiable demand notes in such form as may be determined by the Minister of Finance, notwithstanding that the payment may exceed the equivalent in Canadian dollars, estimated as of October 1, 1974, which is $20,653,590. This was authorized under Vote L36b, Appropriation Act No. 4, 1974.

As at March 31, 1976, Canada's instalment payments amounted to $6,031,740 U.S. = $5,984,210 Can. for 1,000 paid-in shares. To maintain a constant value of all the Bank's Canadian dollar holdings derived from Canada's subscription, the first, second, third, fourth and fifth instalments had to be calculated on the same rate of exchange. The first, second, third, fourth and fifth instalments were therefore revalued and the sixth subscription represented the balance due by Canada to the Caribbean Development Bank. Total subscriptions to date amount to $6,021,740 U.S. equivalent to $5,984,210 Canadian, of which $2,412,696 U.S. = $2,393,877 Can. is in non-interest-bearing notes payable on demand. These notes are carried as a liability of the Government of Canada under the heading "current liabilities". These payments are equal to 50% of the amounts due in respect of paid-up shares of Vote L36a as required by the agreement establishing the bank. The callable shares of Vote L36a and Vote L36b are subject to call by the bank under certain circumstances.

F-10 Vote L40b Appropriation Act No. 2, 1973 authorized the purchase of 4,000 paid-in shares and 20,268 callable shares of stock of the Inter-American Development Bank, being Canada's subscription as a member thereof, for the amount of $242,680,000 U.S. of the weight and fineness in effect on July 1, 1944, including authority to pay, in respect of the paid-in shares, $40,000,000 U.S. in annual instalments over a period of three years commencing in the 1972-73 fiscal year, as required in accordance with the undertakings given by Canada to subscribe to shares of stock of the Bank, said instalments to be paid in cash or in non-interest-bearing, non-negotiable demand notes in such form as may be determined by the Minister of Finance, or in a combination of cash and notes, notwithstanding that the payments may exceed or fall short of the equivalent in Canadian dollars estimated as of October 1971, which is $40,400,000.

This authority was further extended by the following parliamentary appropriation:

Vote L36a To authorize the purchase in current and subsequent fiscal years of an additional 1,626 paid-in and 14,606 callable shares of stock of the Inter-American Development Bank as a member thereof, for the amount of $162,320,000 U.S. of the weight and fineness in effect on January 1, 1959, including authority to pay in respect of the paid-in shares $16,260,000 U.S. in annual instalments over a period of three years commencing in fiscal year 1976-77 as required in accordance with the undertakings given by Canada to subscribe to shares of stock of the Bank, said instalments to be paid in cash or in non-interest-bearing, non-negotiable demand notes in such form as may be determined by the Minister of Finance, or in a combination of cash and notes, notwithstanding that the payment may exceed or fall short of the equivalent in Canadian dollars estimated as of September, 1975 which is..... $ 20,086,080

As at March 31, 1976, Canada's instalment payments amounted to $48,384,622 U.S. = $47,404,740 Can. for 4,000 paid-in shares. The first instalment was made in convertible currency, the second in non-interest-bearing, non-negotiable demand notes and the third in a combination of a convertible currency and non-interest-bearing, non-negotiable demand notes.

The notes are carried as a liability of the Government of Canada under the heading "current liabilities". The callable shares are subject to call by the bank under certain circumstances.

F-11 This account records Canada's part paid subscription to the capital stock of the International Bank for Reconstruction and Development. During the fiscal year ended March 31, 1973 Canada paid $14,980,000 U.S. (of weight and fineness of 1944) = $16,060,949 Can. under authority of Vote L37b, Appropriation Act No. 1, 1970. Canada has

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—*Continued*

SCHEDULE F—*Concluded*

subscribed for 9,418 shares of the bank with a total subscription price of U.S. $941,800,000 of which 10% has been paid at a total cost of $101,084,197 Can. The remaining 90% is represented by a guarantee subject to call by the bank only when required to meet obligations of the bank for funds borrowed or loans guaranteed by it and not for use by the bank in its lending activities or for administrative expenses.

F-12 This account records Canada's subscription to the International Development Association. Vote L5, Appropriation Act No. 3, 1971 authorized subscriptions in the fiscal years 1971-72, 1972-73 and 1973-74. Additional subscriptions of $73,436,356 were made in 1975-76 under authority of the following parliamentary appropriation:

Vote L5 To authorize the Minister of Finance to make contributions out of the Consolidated Revenue Fund to the International Development Association in the fiscal years 1974-75, 1975-76, 1976-77 and 1977-78 of an amount or amounts not exceeding in the whole the Canadian dollar equivalent of U.S. $274,500,000 at the official New York noon rate of exchange as of September 27, 1973 which is $276,037,200 Canadian, in addition to the amounts provided under Section 4 of the International Development Association Act and Appropriation Act No. 10, 1964, Appropriation Act No. 4, 1968, and Appropriation Act No. 3, 1971, including authority for the Minister of Finance, on behalf of the Government of Canada, to issue to the Association, in respect of such contributions pending cash requirements by the Association, non-interest-bearing and non-negotiable demand notes in such form as the Minister may determine.... $276,037,200

The additional subscription brought the balance in the account to $479,214,384 at March 31, 1976. Of this amount $146,884,074 Canadian is in the form of non-interest-bearing notes payable on demand and are carried as a liability of the Government of Canada under the heading "current liabilities".

F-13 This account records the purchase of 3,600 shares of stock of the International Finance Corporation for the amount of $3,522,375 under authority of Vote 731, Appropriation Act No. 6, 1956.

F-14 These items represent the Canadian government's equity in the working capital funds of the international organizations listed, some of which were originally financed from membership contributions pursuant to the financial regulations of the organizations concerned. The amounts shown reflect the Canadian dollar equivalent of the total amounts advanced in foreign currency as at the time of the last payment made to each organization. The working capital funds have been financed or increased by the following:

Vote 454, Appropriation Act No. 6, 1945; Vote 657, Appropriation Act No. 2, 1946; Votes 622, 623 and 624 Appropriation Act No. 2, 1947; Vote 702, Appropriation Act No. 4, 1948; Vote 775, Appropriation Act No. 7, 1949; Vote 788, Appropriation Act No. 5, 1955; Vote 778 and 871, Special Appropriation Act, 1958; Votes 803 and 804 Appropriation Act No. 3, 1959; Vote 604, Appropriation Act No. 5, 1959; Vote 709, Appropriation Act No. 3 1060; Vote 481, Appropriation Act No. 5, 1961; Votes 761, 762a nd 763, Appropriation Act No. 4, 1962; Vote L8, Special Appropriation Act 1963; Votes L10, L10a and L15, Appropriation Act No. 5, 1963; Vote L17e, Appropriation Act No. 2, 1964; Votes L22e, L96e and L97e, Appropriation Act No. 4, 1966; Vote L20, Appropriation Act No. 9, 1966; Vote L24g, Appropriation Act No. 2, 1967; Vote L14b, Appropriation Act No. 1, 1972; Vote L17b, Appropriation Act No. 2, 1973; Vote L12b, Appropriation Act No. 1, 1974; Votes L17d and L18d, Appropriation Act No. 1, 1975. A further advance was authorized by Appropriation Act No. 4, 1975, as follows:

Vote L16a Advances in accordance with terms and conditions approved by the Governor in Council, to the Working Capital Fund of the International Atomic Energy Agency in the amount of $6,600 (U.S.) notwithstanding that payment may exceed the equivalent in Canadian dollars, estimated as of September, 1975, which is..... $ 6,732

During the current fiscal year Canada advanced a further amount of $6,512 to the International Atomic Energy Agency and received a repayment of $111 from the Intergovernmental Maritime Consultative Organization.

This account also records repayments and the balance outstanding on United Nations bonds purchased by the Canadian government in September 1962 in the amount of $6,240,000 U.S. ($6,719,700 Can.) under authority of Vote 668, Appropriation Act No. 2, 1962. Total repayments to date amount to $3,238,727 Can. including $253,394 received in the current fiscal year. The bonds yield interest at the rate of 2% per annum and to date the amount of $1,334,474 Can. has been realized including $68,670 received in the current fiscal year and credited to non-tax revenue—return on investments.

SCHEDULE H

Inactive Loans and Investments

H-1 These loans are not currently revenue-producing or realizable. The loan to China was authorized under the Export Credit Insurance Act and the other loan to Greece was authorized by P.C. 1932-2630.

H-2 This loan was deleted during the current fiscal year from the accounts of Canada under the authority of Vote 14b, Appropriation Act No. 1, 1976.

SCHEDULE J

Current Liabilities

J-1 Cheques issued in Canadian dollars and unpaid as at March 31, are recorded in this account. If they remain outstanding for 10 years, they are transferred to non-tax revenue.

Cheques in foreign currencies are credited at the time of issue to appropriate "cash in Receiver General current deposit accounts".

J-2 Accounts payable represents the cheques issued in April which are applicable to the previous fiscal year as authorized by Section 30 of the Financial Administration Act.

J-3 Non-interest-bearing notes include the portions of Canada's quotas in the capital of international agencies which are not covered by cash, gold or other securities.

J-4 Matured debt outstanding are those matured bonds and other securities outstanding on March 31, with the exception of those transferred to revenue. Matured bonds and other securities which are outstanding for 15 years after

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—*Continued*

SCHEDULE J—*Concluded*

the date of call or of maturity, whichever is the earlier, but in no event before 5 years after the date of maturity, are transferred to non-tax revenue—miscellaneous.

J-5 Interest due and outstanding is the amount of interest which has become due on the public debt but which is unpaid on March 31.

J-6 Interest accrued is the amount of interest which has accrued on the public debt as at March 31, but which is not due and payable until some future date.

J-7 This account records the accrued salaries and wages of public service employees for the period immediately following the last pay period in the fiscal year to the end of the fiscal year.

J-8 The balance in this account represents provision for redemption of certain warrants as and when presented at chartered banks.

During the year, the account was credited with adjustments in respect of warrants issued in previous years $27 and was charged with warrants redeemed, $17,151.

J-9 This account represents the liability for money orders outstanding as at March 31, 1976.

J-10 This account represents the difference between the value of certain accounts receivable, accounts payable and sundry suspense accounts of the Post Office Department.

J-11 The liability of the Government of Canada for the value of paid-up capital stock of the former company which has not been redeemed at the close of the fiscal year is recorded herein.

J-12 This account reflects the net balance due to the Bank of Canada resulting from the reconciliation of payments for redemption of paid cheques with the amount of those cheques as subsequently determined in adjustment of the outstanding cheques account.

J-13 The letter of credit—Outstanding cheques account records the amount of cheques issued during March against the government's letter of credit account in Bonn and for which reimbursement is not made until April.

J-14 Deductions from the salaries or wages of certain employees not paid by Central Pay Office are credited to this account pending transmittal to the department or agency concerned.

J-15 Imprest account cheques issued prior to the current year and unpaid as at March 31, in the current year, with the exception of those outstanding for 10 years or more (which have been transferred to non-tax revenue—miscellaneous) are recorded in this account. In the current fiscal year, an amount of $5,920 was transferred to revenue.

J-16 This account records outstanding unemployment insurance warrants.

J-17 This account was established by the Olympic (1976) Act and records transactions in accordance with the Act. Charges to the account represent (1) all administrative, merchandising, distribution, promotion and other costs incurred by Canada in connection with the distribution and sale of Olympic Coins, as determined by the Postmaster General; (2) the net costs, as determined by the Minister of Finance, of any redemption of Olympic Coins; and (3) all amounts paid to the Olympic Corporation. Credits represent (1) proceeds less production costs derived by Canada from the issue and sale of Olympic Coins and (2) the amount of the net proceeds derived by Canada from the sale of Olympic stamps and postal related products.

Debits during the fiscal year were $41,053,710 and credits were $55,777,184. A payment of $11,700,000, was made to the Olympic Corporation during the current year.

SCHEDULE K

Deposit and Trust Accounts

K-1 Section 9(1) of the Canadian Dairy Commission Act, 1966-67, c. 34, s.1, R.S., c. C-7, provides that the Canadian Dairy Commission may (*a*) purchase any dairy product and package, process, store, ship, insure, import, export or sell or otherwise dispose of any dairy product purchased by it; (*b*) make payments for the benefit of producers of milk and cream for the purpose of stabilizing the price of those products, which payments may be made on the basis of volume, quality or such other basis as the Commission deems appropriate; (*c*) make investigations into any matter relating to the production processing or marketing of any dairy product, including the cost of producing, processing or marketing that product; (*d*) undertake and assist in the promotion of the use of dairy products, the improvement of the quality and variety thereof and the publication of information in relation thereto.

Section 15 of the Act provides authority to establish in the Consolidated Revenue Fund a special account to be known as the Canadian Dairy Commission account. There shall be credited to the account (*a*) all moneys received by the Commission from its operations; (*b*) all licence fees, levies and charges paid to the Commission; (*c*) all loans made to the Commission by the Minister of Finance pursuant to Section 16; and (*d*) all amounts paid to the Commission by the Agricultural Stabilization Board under the Agricultural Stabilization Act for the purpose of stabilizing the price of any dairy product.

Section 16 directs that at the request of the Commission, the Minister of Finance may, out of the Consolidated Revenue Fund, make loans to the Commission on such terms and conditions as are approved by the Governor in Council for the purpose of exercising any of the powers of the Commission described in paragraph (*a*) of Subsection (1) of Section 9 outlined above. The total amount authorized to be outstanding at any time was increased by the following parliamentary appropriation:

Vote 50a Canadian Dairy Commission—Program expenditures—To extend the purposes of Agriculture Vote 50, Appropriation Act No. 3, 1975, to increase from $100 million to $300 million the amount of loans which may be outstanding at any time under subsection 16(2) of the Canadian Dairy Commission Act..... $ 1

These loans are recorded as a contra item under loans to Crown corporations.

During the current fiscal year gross debits amounted to $620,107,038 and gross credits were $639,244,330.

Statements of the operations of the Canadian Dairy Commission and transactions in this account are shown in Volume III of this report.

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—*Continued*

SCHEDULE K—*Continued*

K-2 This account reflects the financial transactions of the Commonwealth Institute of Biological Control, a scientific institution working on the biological control of harmful insects, which is supported by contributions from member countries of the British Commonwealth and is directed by the executive council of the Commonwealth Agricultural Bureau.

Amounts credited to the account during the year totalled $531,210. Payments charged to the account were $522,275.

K-3 Holdbacks charged to the relevant appropriations of the department concerned and credited to this account under Section 35 of the Financial Administration Act are paid out in accordance with the contracts under regulations of the Treasury Board.

K-4 Deposits made in connection with the importation of foreign cattle, pregnancy tests on cattle and applications of the registration of feeds, fertilizers and pesticides are credited to this account pending assessment of actual costs on completion of the particular services required.

The deposits are either credited to the parliamentary vote concerned or are returned to the depositor on final accountability and at such time as the services are completed.

During the current fiscal year gross debits amounted to $3,484,995 and gross credits were $2,748,088.

K-5 The Prairie Farm Assistance Act R.S., c. 213, S.1, R.S., c. P-16, provides for a levy of 1% to be deducted by all licenced purchasers of grain the amount so deducted to be transferred to the Canadian Grain Commission for deposit to the credit of a special account known as the Prairie Farm Emergency Fund. The levy is not collected in respect of grain grown by farmers who participate in approved crop insurance programs. There were no transactions in this account during the year. Collection of levies was discontinued, effective August 1972.

K-6 This account was established in 1976 and represents the liabilities for net income received from trust property and proceeds from assets held in turst for persons, who, in complying with the conflict of interest guidelines for persons appointed to public office by the Governor in Council have elected to place property in a frozen trust.

K-7 This account represents sums of monies held by the Department in trust to defray the cost of documents purchased on a regular basis. No interest is accrued on the account.

During the current fiscal year, $266,114 was deposited and $257,887 withdrawn and credited to departmental revenues.

K-8 Under the provisions of Section 5 (a) of the Bankruptcy Act the Superintendent, for the protection of the estate may require that funds of an estate be remitted to the Receiver General pending the appointment of a trustee. This account is credited with funds so remitted and debited with disbursements to appointed trustees.

During the current fiscal year, receipts were $26,255 and disbursements nil.

K-9 This account represents liabilities to authorized trustees under the Bankruptcy Act, for securities held in trust. This account is credited when securities are deposited by trustees and debited when securities are returned to trustees.

In 1975-76 $66,000 was deposited and $23,000 withdrawn. (See also Schedule G—Guarantee deposits—Bankruptcy Act—Bonds).

K-10 This account represents the value of share certificates originally held by a bankrupt stockbroker on behalf of various clients. As the owners of the shares cannot be located they are being held in trust pursuant to Section 47*a* of the Bankruptcy Act by the superintendant of bankruptcy.

In 1975-76 $31,266 in shares was deposited and nil withdrawn. (See also Schedule G—Shares in trust—Bankruptcy.)

K-11 This account represents dividends paid on stocks originally held by a bankrupt stockbroker but subsequently sold to various clients. As the stocks were not registered in the clients name, the dividends must be paid to the last registered owner, in this case, the stockbroker. The dividends are now forwarded to the superintendant of bankruptcy for safekeeping, pursuant to Section 47a of the Bankruptcy Act.

In 1975-76 $30,870 in proceeds was deposited and nil withdrawn.

K-12 This account represents the liabilities for assets of bankrupt estates held by the Receiver General during proceedings under the Small Debtor Program.

During the current year receipts totalled $948,510 and disbursements $789,483.

K-13 This account represents the totals credited to the Receiver General in accordance with the provisions of Section 125 of the Bankruptcy Act, pending distribution.

During the current fiscal year, receipts totalled $205,901 and disbursements $64,514.

K-14 Amounts forming the balance in this account were credited to the Receiver General, in accordance with the provisions of the relevant Act, pending distribution.

During the current year receipts were nil and disbursements $631.

K-15 In this account are recorded cash deposited with the department as guarantees for oil, gas and mining rights. Interest is not allowed on cash deposits. Cash deposits during the year totalled $713,833 and cash disbursements totalled $918,347.

Also recorded in this account are securities deposited with the department as guarantees for oil, gas and mineral rights. Securities furnished as guarantees are held in the custody of the Minister of Supply and Services and are recorded as a contra account under the asset category "securities held in trust". Securities deposited with the Department of Supply and Services during the year totalled $9,514,164 and securities released totalled $25,932,012.

K-16 These funds, which are for the furtherance of research work, are comprised of contributions from organizations and individuals.

Receipts during the year totalled $125,512. Disbursements totalling $244,220 included project expenditures refunds and monies credited to non-tax revenue. The

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—*Continued*

SCHEDULE K—*Continued*

outstanding balance at March 31, 1976 was $142,578. Outstanding balances are recorded as follows:

	March 31, 1976	March 31, 1975	Net increase or decrease (−)
	$	$	$
Atomic Energy of Canada Limited (surveys and mapping)		53	−53
Canada Cement Lafarge Ltd.	670		670
Canadian carbonization research association	−7,255	55,170	−62,425
Canadian standards reference		5,950	−5,950
Canadian galvanizing research association (previously Canadian zinc and lead research committee)	16,852	13,129	3,723
Cominco Limited—Bin-blasting project	2,178		2,178
Consolidated account for explosives atmosphere research		2,407	−2,407
Consolidated research account for mineral processing			
Department of Environment (remote sensing)		3,521	−3,521
The Ferrous Industry Energy research association account		26,622	−26,622
Gold mines research and development fund	18,487	35,835	−17,348
Iron ore evaluation technology	7,141	8,182	−1,041
Kaiser Resources Limited	27,520	53,096	−25,576
Mines atmosphere control	3,699	5,573	−1,874
Mining research in coal	2,490	2,015	475
Department of National Defence—Calibration and testing		504	−504
Ontario Hydro	10,000		10,000
Paigh	843		843
Rock Mechanics research projects—			
Atlas Steel Company		2,182	−2,182
Cast magnesium mortar baseplate		1,939	−1,939
Consolidated coking coal research		2,537	−2,537
Consolidated research associate account	16,995	19,359	−2,364
Fuels Research Centre—Consolidated research account	38,081	22,942	15,139
Saskatchewan Power Commission	800		800
Siderite Ore pilot plant test		270	−270
Sterling Sintering Company of Canada	4,077		4,077
	142,578	261,286	−118,708

K-17 Vote 540, Appropriation Act No. 5, 1955, as amended by Vote 527, Appropriation Act No. 6, 1956 and Vote L38b, Appropriation Act No. 1, 1970, provided for the establishment of one or more special accounts replacing those established by Vote 536, Appropriation Act No. 4, 1954, for the purpose of a plan to be known as the fishing vessel insurance plan, to be administered in accordance with regulations of the Governor in Council, for the purpose of assisting fishermen to meet abnormal capital losses; to authorize payment of indemnities; the accounts to be credited with all amounts received by way of premiums and recoveries and with advances in accordance with the regulations, such advances not at any time to exceed $150,000; to authorize payments therefrom of refunds of premiums; and to authorize payments in settlement of third party vessel collision damage claims against fishermen where the collision involves a vessel insured under the fishing vessel insurance plan. Administration costs are paid from Department of Environment Vote 5. The lobster trap indemnity fund and fixed gear and shore installations programs were cancelled at the end of the 1968-69 fiscal year.

Details of the account follow:

	Fishing vessel insurance plan
	$
Receipts	3,168,048
Expenditures	1,873,450
Net surplus	1,294,598

The net surpluses for the last five years were $1,294,598 in 1975-76, $1,373,512 in 1974-75, $1,359,465 in 1973-74, $339,690 in 1972-73 and $319,227 in 1971-72.

K-18 This account was created under the Great Lakes Fisheries Act 1955, to record the funds received from the Great Lakes Fishery Commission covering control and research work in respect to lampreys in the Great Lakes carried out by the department on behalf of the Commission on a contract basis.

During the year, $90 was received from the Commission and expenditures were $25,700.

K-19 This account was created in the Forestry Timber Regulations P.C. 1962-1232, 1962, to record amounts deposited with the department to ensure compliance with the terms and conditions of timber sales contracts.

During the year receipts were $950 and disbursements were $950.

K-20 These funds, which are for the furtherance of research work, are comprised of contributions from organizations and individuals. The outstanding balance is recorded as follow: St. Lawrence Seaway Authority $694 and World Meteorological Organization $14,760.

K-21 External Affairs Vote 6g, Appropriation Act No. 2, 1967, authorized the establishment of a special account in the Consolidated Revenue Fund to which shall be credited moneys received in connection with the Civilian Relief Agreement of 1950 and the Cultural Agreement of 1954 between Canada and Italy and from which payments for the purposes of the said agreements shall be made in accordance with terms and conditions prescribed by the Governor in Council.

The account was opened during the 1966-67 fiscal year and the balance to the credit of the account at March 31, 1967 was $501,134. During the current fiscal year, revenue of $55,426 was credited to the account and payments of $19,185, mostly for fellowships paid to Canadians studying in Italy, was charged to the account, resulting in a net increase in the account of $36,241 during the year.

The balance in the account at the end of the current year was $590,327 consisting of securities at a cost of $497,650 included in the asset category "securities held in trust", and cash in a special deposit of $92,677 included in the asset category "cash".

K-22 This account records guarantee deposits to cover marine insurance and ocean transportation. There were no credits or debits to the account during the year.

K-23 This account records the funds made available by international agencies to provide for payment of transportation

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—*Continued*

SCHEDULE K—*Continued*

of fellows and scholars who travel in Canada under the sponsorship of such agencies.

During the current year, credits amounted to $32,564 and disbursements amounted to $18,799.

K-24 The funds represent the proceeds from the sale of lands set apart under 12 Vic. 1849, Chapter 200, for the support and maintenance of common schools in Upper and Lower Canada, now Ontario and Quebec. Interest of $133,888 apportioned on the basis of population is paid semi-annually to these provinces at the rate of 5% per annum and is charged to interest on public debt.

K-25 In 1957-58, the Governor in Council in accordance with Section 71(2) of the Financial Administration Act authorized Crown corporations to deposit in the Consolidated Revenue Fund, with the approval of the appropriate Minister and the Minister of Finance, that portion of their cash which was temporarily in excess of their current requirements, such deposits to earn interest at rates fixed by Order in Council P.C. 1967-914 dated May 11, 1967.

Interest credits of $65,150, $43,699 and $4,160,457 on the deposits of Atomic Energy of Canada Limited, the Crown Assets Disposal Corporation, and Export Development Corporation respectively, were charged to interest on public debt. Deposits of the Export Credits Insurance Corporation correspond to the accumulated net earnings on the original capital investment in the Corporation.

K-26 Vote 22a, Appropriation Act No. 9, 1966, authorized the Minister of Finance to establish a special account in the Consolidated Revenue Fund to which shall be credited, (*a*) such part of the money received by him from the Custodian of Enemy Property under paragraph (*a*) of Vote 696 of Appropriation Act No. 4, 1952, the proceeds of sale of property under paragraph (*b*) of that vote and the earnings of property specified in paragraph (*b*) thereof, as the Governor in Council directs, and (*b*) all amounts received from governments of other countries pursuant to agreements entered into after April 1, 1966 relating to the settlement of Canadian claims, and also authorized payment from the account in accordance with the regulations of the Governor in Council of claims submitted including payment of the expenses incurred in investigating and reporting on such claims.

The account was credited with $31,000 under the following parliamentary appropriation:

Vote 14b Special Program—

(a) Payment of $31,000 to the Foreign Claims Fund established by Finance Vote 22a, Appropriation Act No. 9, 1966;

(b) to forgive the repayment of a loan to Romania in the amount of $23,179,263, in accordance with the terms of an agreement between the Government of Canada and the Government of the Socialist Republic of Romania concerning the settlement of outstanding financial problems;

(c) to authorize the transfer of $31,000 from Finance Vote 1, Appropriation Act No. 3, 1975, for the purposes of this Vote; and

to provide a further amount of..... $ 23,179,263

During the current fiscal year, the account was credited with receipts of $703,746 and interest amounting to $198,882 earned on money in the account, at a rate equal to 90% of the simple arithmetic mean of accepted weekly three-month treasury bill tender rates for the month immediately preceding the month in respect of which interest may be allowed, as authorized by P.C. 1970-300, February 17, 1970 and which was charged to interest on public debt. Debits to the account were $603,302 covering payment of claims and fund expenses.

K-27 Section 48 of the Financial Administration Act provided for the establishment of this account and for the crediting hereto of the sum of $25,000, such further amounts as are appropriated by Parliament for the purposes of this Section, and any recoveries of losses referred to in Section 49 of the Act.

Section 49 states that the Minister may, in accordance with and subject to the regulations, pay out of the account any losses sustained by subscribers for government securities who have paid all or part of the purchase price but have not received the security or repayment of the amount so paid and losses sustained by any person in the redemption of securities.

K-28 This trust account has been wound up during the current fiscal year and deleted from the accounts of Canada under the authority of Bill C-76, Act to Wind-up the King George V silver jubilee cancer fund for Canada.

K-29 Under the Federal-Provincial Fiscal Arrangements Act, 1961, the Government of Canada was empowered to enter into an agreement with the government of any province to collect provincial individual and corporation income taxes and to make payments to the provinces with respect to such taxes. The Government of Canada entered into agreements with nine provinces (Quebec excepted) to collect the provincial individual income tax and with eight provinces (Ontario and Quebec excepted) to collect the provincial corporation income tax, and to commence as of April 1, 1962, to pay in equal monthly instalments to each province the estimated revenue to be produced by the respective provincial taxes. Provincial taxes were applicable to individual and corporation income earned subsequent to December 31, 1962.

At the beginning of each fiscal year, the Minister of Finance will estimate (subject to revision at any time) the amount of the payment that in his opinion is due to the province in respect of the year ending in that fiscal year and will make payments to the province, on the basis of this estimate, in equal monthly instalments. Any adjustment will be made not later than March 31, of the fiscal year following that in which the taxation year ends.

During 1975-76, collections totalled $4,104,806,287 and payments to provinces totalled $4,037,764,614 resulting in a credit balance of $67,041,673.

The balance of $67,041,673 is further reduced to final credit balance of $51,244,247 by the recovery of the overpayment that was reported in schedule E-44 at the end of 1974-75. During 1975-76 overpayments occurred in the amount of $1,541,692 and are reported in schedule E of this report.

K-30 Section 98 of the Financial Administration Act, authorized the establishment of this account and the crediting thereto of (*a*) the balance of the government officers' guarantee fund; (*b*) amounts paid by departments and Crown corporations by way of premiums; (*c*) amounts recovered by Her Majesty in respect of payments out of the account or the

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—*Continued*

SCHEDULE K—*Continued*

government officers' guarantee fund; and (*d*) moneys appropriated by Parliament for the purposes of the account. Payments may be made out of the account in accordance with the regulations by way of indemnity for losses suffered by Her Majesty or others by reasons of defalcations or other fraudulent acts or omissions of public officers. The Act further directs that every payment out of the account and the amount of every loss suffered by Her Majesty by reason of defalcations or omissions of a public officer, together with a statement of the circumstances, shall be reported annually in the Public Accounts. This information will be found in Section 12 of this report.

Regulations relating to the public officers' guarantee account were made and established by T.B. 557461 dated December 11, 1959. Included in these regulations is a list of departments and Crown corporations to which the Act does not apply. They also contain a direction that no premiums or contributions will be assessed until the board directs otherwise.

K-31 Moneys are held in this account pending final disposal.

K-32 P.C. 3718, August 6, 1952 authorized the transfer by the Custodian of Enemy Property to the Minister of Finance of all property that was vested in or administered by the Custodian pursuant to the Treaty of Peace (Germany) Order, 1920. Money transferred under this authority was to be paid into the Consolidated Revenue Fund and an amount sufficient to pay outstanding claims to any such property was to be credited to a special account in the fund to be paid in due course in discharge of these claims. The balance in this account represents the amount available for this purpose. Interest credited to the account amounted to $126,839 and was charged to interest on public debt.

K-33 Vote 696, Appropriation Act No. 4, 1952 authorized the Minister of Finance to establish a special account in the Consolidated Revenue Fund to which shall be credited all money received by him from the Custodian of Enemy Property or other sources as prescribed in the vote and also authorized payment from the account (*a*) to eligible claimants for compensation in respect of World War 2; (*b*) of a supplementary award amounting to 50% of the original award (P.C. 1958-1467, October 23, 1958); and (*c*) of expenses incurred in investigating and reporting on claims.

Pursuant to P.C. 4354, October 23, 1952, a war claims commission was established to enquire into and report upon claims made by Canadians arising out of World War 2 for which compensation may be paid from this or any other fund established for the purpose. The expenses of this commission are chargeable hereto. Interest credited to the account amounted to $122,162 and was charged to interest on public debt.

K-34 In this account are recorded advances made by the United Nations for audit services which are held in the account until required.

During the year the account was credited with $41,360 and debits amounted to $63,679.

K-35 Moneys held in this account are in trust with the Superintendent of Insurance for minor beneficiaries in connection with insurance policies issued pursuant to the Civil Service Insurance Act that have become death claims. Previous to 1969-70 these moneys were held in trust with the Deputy Minister of Finance in the post office savings bank which is no longer in operation.

During the current year, gross credits amounted to $408.

K-36 In this account are recorded securities with the department as guarantees under the Arctic Water Pollution Prevention Act and guarantees for oil, mineral and timber rights and licences. Interest is not allowed on cash deposits. Securities furnished as guarantees are held in the custody of the Minister of Supply and Services and are recorded as a contra account under the asset category "securities held in trust".

Cash deposits totalled $1,526,603 and cash disbursements were $1,223,081. Securities deposited with the Department of Supply and Services totalled $25,241.580 and securities released totalled $66,051,222.

K-37 Fines collected under the Indian Act in connection with liquor prosecutions are credited to this account. Expenditures are made under the authority of P.C. 1445, June 17, 1937, covering certain costs incurred in the suppression of liquor traffic among the Indians of Canada.

During the year, fines amounted to $35,910 and expenditures totalled $6,215.

K-38 This account records cash and bonds security deposits with respect to Indian reserve licences and contracts for the development of resources pursuant to the provisions of the Indian Act. During the current year interest, at the rate of 2½%, in the amount of $11,509 was credited to this account and charged to interest on public debt. During the current year, deposits were $173,296 and refunds were $287,871. Securities in the amount of $31,000 are held by the Department of Supply and Services and are recorded under the asset category "securities held in trust".

K-39 This account records guarantee deposits given by Indians who sign herd agreements under the rotating herd program operated by the department. Interest in the amount of $5,477, authorized by P.C. 1973-2742, September 18, 1973, was credited to this account and charged to interest on public debt.

During the current year, deposits amounted to $9,980 and refunds were $16,557.

K-40 This account records moneys held in trust for Indians in authorized banks across Canada. These moneys include such items as savings, pensions, deposits on leases, community enterprise funds and for community projects of various kinds.

During the year receipts amounted to $16,916,666 and disbursements totalled $17,135,665.

(See also the contra account under the asset category "cash".)

K-41 The Indian band funds represent moneys belonging to the Indian bands throughout Canada. A statement of receipts and disbursements for the current fiscal year is shown as an appendix to the Department of Indian Affairs and Northern Development section in Volume II of this report.

During the current year, receipts were $60,494,009 and disbursements were $33,723,919. Interest at the rate of 9.27% per annum in the amount of $7,058,822 was credited to this account and charged to interest on public debt.

K-42 This account records the value of Calgary Power Limited shares of stock as compensation for a power line right-of-way on the Blood Indian reserve. (See contra account under the asset category "securities held in trust".)

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—*Continued*

SCHEDULE K—*Continued*

K-43 Moneys received from the sale of Indian lands and easement compensation where the title has not been cleared nor the land survey completed are recorded in this account pending completion of proper documentation.

During the current year interest, as authorized by P.C. 1971-277, February 16, 1971, in the amount of $11,954 was credited to this account and charged to interest on public debt.

During the current year, receipts were $19,185 and disbursements were $11,107.

K-44 This account records cash down payments made by Indians towards a subsidy housing program carried out by the social programs division of the department.

During the current year, receipts were $97,683 and disbursements were $130,700.

K-45 In accordance with the Indian Act and regulations thereto this account was established to record the estates of deceased or mentally incompetent Indians. During the current year interest, as authorized by P.C. 1973-2742, September 18, 1973, in the amount of $94,242 was credited to this account and charged to interest on public debt.

During the current year, receipts were $1,054,846 and disbursements totalled $794,444.

An amount of $23,800 included in the balance as at March 31, 1976 represents securities. (See contra account under asset category "securities held in trust".)

K-46 In this account are recorded moneys received for rentals and leases such as agricultural leases, easements, oil and gas leases and permits etc. pending proper documentation by the department.

During the year, interest totalling $106,065, authorized by P.C. 1971-287, February 16, 1971, was credited to the relevant Indian rental suspense accounts and charged to interest on public debt.

During the current year, receipts were $1,165,072 and disbursements were $1,570,508.

K-47 Under authority of the Indian Act, savings accounts are maintained for individual Indians. During the current year interest, as authorized by P.C. 1973-2742, September 18, 1973, in the amount of $69,945 was credited to this account and charged to interest on public debt.

During the current year, receipts were $319,340 and disbursements were $64,192.

K-48 Indian special accounts represent a number of non-interest bearing sub-accounts which are maintained for specific purposes and include the following:

(*a*) *Absent or missing heirs*—In accordance with Estate Regulations, assets in an estate to which a missing heir might be entitled are held in this sub-account for a period of seven years, after which time, if the heirs are not located, the assets are distributed to other persons according to entitlement.

(*b*) *Abitibi fur preserve*—This sub-account records moneys received from the sale of pelts trapped on the various reserves in the Abitibi District in Quebec to defer charges for talleymen's wages, freight costs, etc.

(*c*) *Abitibi fishery*—Records charges for the operation of the Abitibi sturgeon fish catching project.

(*d*) *Indian off-reserve housing*—Personal contributions held in trust until paid to the vendor, the builder or legal representative.

During the current year, the Indian special accounts were debited with $24,359 and credits amounted to $115,097.

A statement of receipts and disbursements is shown as an appendix under Indian Affairs and Northern Development in Volume II of this report.

K-49 This fund was created under authority of the Land Titles Act, to indemnify title holders who may suffer loss through misdescriptions in titles, and from other causes specified in the Act. Fees are collected from the parties who register deeds with the Registrar of Land Titles in the Northwest Territories and the Yukon Territory. Interest is added to the fund annually, the present rate being 3% per annum. Credits consisted of fees $29,560 and interest of $5,634 and debits represents a reimbursement of $15 received during the current year. There have been no claims for compensation in recent years.

K-50 This account was established to record funds provided by Eskimos and the department pursuant to T.B. 609912 dated June 6, 1963, which approved the Eskimo Small Boats Assistance Regulations to assist Eskimos towards acquisition of boats for the purpose of marine resource harvesting, transportation of tourists or for work under charter.

Applications for assistance are approved by the Eskimo Small Boats Assistance Advisory Board providing that a 20% down payment of the cost of acquisition of the boat is made by the Eskimo. A contribution of 40%, to a maximum of $8,000, is granted from departmental appropriations and the remaining 40% is established as a loan under the Eskimo Loan Fund.

During the current year the account was debited with $807.

K-51 In this account are recorded securities and cash deposited with the department by owners of vessels who have disposed of vessels with recapture of depreciation. If the vessel was constructed under a contract dated prior to 1966, the owner may, when such vessels are disposed of, deposit the amount otherwise payable under the Income Tax Act, with the department. These funds may be used for replacement under conditions satisfactory to the department. If not so used prior to 1974, the deposit is then paid to the Receiver General for Canada or may be returned to the depositor, in which latter case income tax is reassessed.

During the year $39,748 was deposited to the Receiver General of Canada and $123,562 was returned to the depositors.

Securities deposited with the Department of Supply and Services for safekeeping are recorded as a contra entry in the asset category "securities held in trust".

K-52 In this account are recorded moneys deposited by companies to cover various expenses incurred at fairs and missions. The department will disburse the moneys on behalf of the depositors.

K-53 This account represents unclaimed funds in the courts trust accounts maintained by the police magistrates and the clerks of the courts at Whitehorse, Y.T. and Yellowknife, N.W.T. There were no transactions in the account during the current fiscal year.

K-54 Under the provisions of Section 57 R.F.C. 1970 Chapter 10 (Second supp. 1971-72) (1) of the Federal Court Act, all

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—*Continued*

SCHEDULE K—*Continued*

fees collected under the Act shall be credited to the Receiver General for Canada. In some instances, amounts are deposited with the Registrar to be used for payment of fees as services are rendered.

Credits to the account, during the year, were $204.

K-55 This account represents moneys paid into the court which will be paid pursuant to court order. There were no transactions in the account during the current fiscal year.

K-56 This account records moneys paid to the Federal Court of Canada, pursuant to an Order of the Court, Rule of the or Statutes, to be held in trust pending payment of such moneys in accordance with a Judgment of the Court.

During the current fiscal year, deposits of $379,372 and interest of $163,136 were credited to the account and payments of $599,984 were made from the account.

K-57 An appellant to the Tax Review Board is required to pay to the Receiver General a fee of $15 upon the serving of the notice of appeal and if the appeal is allowed, in whole or in part, the fee is returned to him but not otherwise.

Disbursements during the year totalled $2,565 and receipts $15.

K-58 This account was established under authority of Section 13 (2 and 3) of the Fair Wages and Hours of Work Act. P.C. 1967-230 directs that where an investigation by officials of the department in respect of a contract on government works result in an award of further wages, the amount received from the contractor is credited to this account and subsequently distributed to the employees.

The account also reflects amounts, received from various departments representing wages, in respect of contracts, withheld from final payment to contractors.

During the current fiscal year, gross credits to this account were $56,866 and gross debits were $63,176.

K-59 This account was established under Section 65 of the Canada Labour Code 1966-67 c. 62, S. 30 and Regulation 23 of the Canada Labour Standards Regulation SO R/72-7. The account is maintained to record amounts collected from an employer who is required to pay wages to an employee or an employee entitled to payment of wages by the employer and the employee cannot be located for the purpose of making such payment. In addition, where wages of employees are found to be in arrears, payment of such wages may be made to the Receiver General of Canada for deposit to this account. Normally, such wages are then paid immediately to the employees concerned.

During the current fiscal year, gross credits to this account were $322,223 and gross debits were $408,351.

K-60 This account reflects the liability for the money on deposit by parties interested in purchasing certain publications to ensure prompt delivery of Acts, regulations, amendments and other printed matter as released.

K-61 This account represents amounts collected under Section 17, 61 and 63 of the Immigration Act (R.S., c. 325, S.I.) and under Section 18 of the Immigration Appeal Board Act (1966-67, c. 90, S.I.) and held pending final disposition either by refund to the original depositor or forfeiture to the Crown. Securities held in trust in connection with the account amounted to $95,000 and are recorded as a contra account under the asset category "securities held in trust".

During the current year, deposits totalling $1,789,023 were credited to the account. Withdrawals totalled $1,870,186 and consisted of refunds to depositors $1,548,477, departmental expenses recovered from deposits $129,314 and forfeitures to the Crown $191,352.

K-62 To this account are credited the service estates of deceased members of the Canadian Forces. Net assets of estates are distributed to the legal heirs under the administration of Judge Advocate General in his capacity as Director of Estates of this department.

During the current fiscal year, gross credits to this account were $1,371,592 and gross debits were $1,260,488.

K-63 Section 54(2) of the National Defence Act, c. 184 R.S., as amended, directs that the Minister of National Defence may request the Minister of Finance to allocate any portion of the moneys appropriated by Parliament for the purposes of the Defence Research Board for scholarships or grants in aid of research and investigations. Moneys so allocated are held in trust by the Minister of Finance and disbursed on the requisition of the Minister of National Defence. The balance in this account represents the undistributed portion of such grants.

During the current fiscal year, gross credits to this account were $2,349,800 and gross debits were $2,375,922.

K-64 This account is maintained to record funds received from the Government of the United Kingdom to cover expenditures to be made on its behalf.

During the current fiscal year, gross credits to this account were $4,722,000 and gross debits were $4,860,218.

K-65 This account is maintained to record funds received from the Government of the United States of America to cover expenditures to be made on its behalf.

During the current fiscal year, gross credits to this account were $13,983 and gross debits were $13,328.

K-66 This account is maintained to record funds received from the Government of the Federal Republic of Germany to cover expenditures to be made on its behalf.

During the current fiscal year, gross credits to this account were $6,475,552 and gross debits were $6,132,868.

K-67 Credits to this account represent the Canadian naval portion of the Herbert Lott naval trust fund which is administered by the British Admiralty. These funds are allocated to active or reserve force units which show marked efficiency in fighting practices and exercises.

During the current fiscal year, gross debits to this account were $108. There were no credits to the account.

K-68 These accounts were established to record instalment purchases of Canada savings bonds by employees of the Government of Canada, certain government agencies, defence services personnel and R.C.M.P. personnel by deductions from pay and allowances where applicable.

K-69 Credits to this account are made up of deductions from pay and allowances of Canadian Forces officers appointed to short service commissions. Such deductions are equal to the monthly pension deduction calculated under the Canadian Forces Superannuation Act. The account is debited with refunds of deferred pay to officers on termination of service, to their heirs in case of death before termination of service and transfers to Canadian Forces Super-

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—*Continued*

SCHEDULE K—*Continued*

annuation Account in respect of officers granted permanent commissions.

During the current fiscal year, gross credits to this account were $534,297 and gross debits were $1,926,432.

K-70 This account records transactions in respect of the Saclant Westlant Fleet Broadcast Project. Under the auspices of the NATO Common Infrastructure program, a NATO fleet broadcast and ship/shore communications system is being constructed in the Saclant Western Atlantic Area. The estimated cost of this NATO facility is $1,200,000 of which Canada's contribution under the program will be approximately $76,000.

During the current fiscal year, gross credits to this account were $126,025 and gross debits were $149,231.

K-71 This fund was established in 1909 by the late Lord Strathcona. The interest is to be expended in encouraging physical and military training in the public schools of Canada. Payments of interest are made to the trustees semi-annually and are charged to interest on public debt.

Interest amounted to $37,548 in 1975-76.

K-72 Vote 17a, Appropriation Act No. 9, 1966, established the Hospital Insurance Supplementary Fund being for payments in respect of hospital care services for persons who were unable to obtain or lost coverage under the Hospital Insurance and Diagnostic Services Act through no fault of their own. Vote L16b, Appropriation Act No. 2, 1973, repealed Vote 17a and established the Health Insurance Supplementary Account for payments in respect of persons who were unable to obtain or lost coverage under the Hospital Insurance and Diagnostic Services Act and or the Medical Care Act through no fault of their own. Contributions are made by all provinces to the account in proportion to their population and are matched by the federal government.

During the current fiscal year, no additional contributions were made to the account and payments from the account were $2,985.

K-73 This account records the funds received from the world health organization to be used for scientific projects.

Receipts during the current year totalled $12,277 and disbursements were $7,895.

K-74 "A bequest of $75,000 made by an anonymous donor to establish a Fund for Research in the Fields of Dyskinesia and Torticollis".

Payments of interest are made to the fund semi-annually and are charged to interest on public debt. Interest amounted to $5,313 in 1975-76 and expenditures totalling $3,512 were debited to the account.

K-75 Cash and securities are furnished to the department as a guarantee of payment of customs duties and excise taxes on imported goods, and of sales and excise taxes payable by licencees. The closing balance of $4,104,503 includes securities in the amount of $3,965,000 deposited with the Department of Supply and Services for safekeeping and which are recorded as a contra account in the asset category "securities held in trust".

During 1975-76 gross credits of $531,565 to the account consisted of bonds $490,000 and cash $41,565 and gross debits of $552,275 from the accounts consisted of bonds $492,500 and cash $59,775.

K-76 This account was established under Treasury Board authority No. 648843, dated March 17, 1966. In this account are recorded temporary deposits in chartered bank accounts as at March 31, 1976, as security for the temporary entry of goods, or to otherwise ensure compliance with various departmental regulations.

Gross debits during the year totalled $298,568. (See contra account under the asset category "cash".)

K-77 In accordance with Section 61 of Chapter 97 of the Revised Statutes of Canada 1927, an appellant to the Exchequer Court from a decision of the Minister of National Revenue as to his assessment was required to give security for the costs of the appeal, to the satisfaction of the Minister, in a sum not less than $400. The decision of the Exchequer Court, now Federal Court, determines the final disposition of the deposit. If the appeal is allowed, the amount is returned to the appellant; otherwise, the amount, or such part of it as is required to pay the taxed costs of the Crown, is transferred from this account to non-tax revenue—miscellaneous. No interest is allowed on the deposit. Since September 6, 1958, fees have been paid to the Exchequer Court, now Federal Court.

During the year gross debits were nil.

K-78 This account provides for collection and payment to agreeing provinces of taxes imposed by them on gifts in accordance with tax collection agreements entered into under Sub-section 1 of Section 9 of the Federal-Provincial Fiscal Arrangements Act and Chapter 8 of the Statutes of Canada 1972.

During the current year, gross debits were $1,953,104 and gross credits were $1,946,481.

K-79 This account provides for collection and payment to agreeing provinces of succession duties imposed by them on estates in accordance with tax collection agreements entered into under Sub-section 1 of Section 9 of the Federal-Provincial Fiscal Arrangements Act and Chapter 8 of the Statutes of Canada 1972.

During the current year, gross debits were $3,633,852 and gross credits were $3,573,534.

K-80 Bonds held in safekeeping by the Department of Supply and Services on behalf of the Post Office guarantee fund which was derived from money received from postal employees and out of which funds are paid losses sustained by reason of default or neglect of any postal employee or mail contractor in carrying out his duties in any matter relating to the Canada Post Office. The bonds are recorded in a contra account under "securities held in trust".

K-81 This account represents the liability of the Post Office guarantee fund for the cash portion of the fund on deposit.

K-82 This account represents the department's liability to philatelists and stamp dealers who deposit funds for postage stamps to be supplied at later dates.

K-83 This account records depositor's unclaimed balances in the Post Office Savings Bank at March 31, 1976.

K-84 This account was authorized by the Election Expenses Act, Chapter 51 of the Statutes of Canada, 1973-74. This account reflects candidates' election deposits received in respect of a general election or by-elections less amounts refunded to the candidates or transferred to non-tax revenue, pursuant to the provisions of the Canada Elections Act.

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—*Continued*

SCHEDULE K—*Continued*

During the current fiscal year, deposits to the account were $4,200 and refunds to candidates were $2,400.

K-85 Under the terms of the Dry Dock Subsidies Act, c. D-9, R.S.C., 1970, amounts deducted from subsidies payable to the Burrard Dry Dock Company Limited are credited to this account, to which interest at the rate of 3% per annum is also credited and charged to interest on public debt.

Gross debits for the year amounted to $819,747. Gross credits for the year amounted to $584,306 including $3,417 for interest. The moneys are to be used for the renewal of the pontoons in connection with the dry dock.

K-86 Under authority of P.C. 2965 October 4, 1939, the Department of Public Works took over from the Province of British Columbia for maintenance and operation, the railway bridge at New Westminster, known as the Fraser River Bridge, the transfer being effective from December 1, 1939. All tolls collected from railways using the bridge are credited to the account. The cost of ordinary maintenance and operation is met from moneys voted by Parliament and such vote entitled "Transportation and Other Engineering Program" is recouped by charging this account. The balance remaining in the fund is held pending final settlement with the province.

Gross credits representing collections for use of the bridge in the current fiscal year totalled $235,294 made up of payments by the British Columbia Hydro and Power Authority $19,972; Canadian National Railways $166,557 and Burlington Northern Railway Company $47,641; Canadian Pacific Railway $1,124.

Gross debits representing disbursements were $456,213 of which $204,173 was paid for salaries and $252,040 for ordinary maintenance and repairs and credited to the Department of Public Works Vote 35.

K-87 Provincial sales tax withheld from various source are deposited to this account pending disposal.

The gross debits during the year amounted to $1,963 and the gross credits were $1,434.

K-88 To record the receipt of monies in advance from Federal Government Departments and others for their share of certain shared cost projects.

The gross debits during the year amounted to $6,240,150 and the gross credits were $7,803,126.

K-89 This account was established in 1965-66 to record remittances received from industries in the Atlantic region to cover their share of the costs of certain projects.

K-90 This account was credited with revenue of the National Research Council of Canada derived from laboratory fees $2,352,746, sale of publications $866,886 and miscellaneous receipts $59,342 under authority of the National Research Council Act, R.S.C. Chap. N-4. An amount of $3,233,828 was debited hereto, of which an amount of $2,138,000 was credited to National Research Council Vote 5 and $1,059,957 to National Research Council Vote 25, to offset expenditures, other transfers from the fund amounted to $35,870.

K-91 This account is maintained to record funds received from other governments and organizations to cover expenditures made on their behalf and to represent this agency's liability to other organizations and individuals who deposit funds for publications to be supplied at later dates.

During 1975-76 gross debits to this account were $670,287 and gross credits amounted to $744,037.

K-92 The National Library special operating account was provided for by Section 12 of the National Library Act, which also directed that (*a*) the account be credited with all money received for the purpose of the National Library by way of donation, bequest or otherwise and (*b*) any amounts required for the purposes of the Act may be paid out of the account or out of any money appropriated by Parliament for such purposes.

During the current fiscal year, credits to the account amounted to $32,500 and the total debits were $76,193.

K-93 Section 10(3) of the National Museums Act provides for an account in the Consolidated Revenue Fund called the National Museums special account, to which shall be credited all moneys appropriated by Parliament for the Corporation for the acquisition or publication and the sale to the public of books, pamphlets, replicas and other materials related to its purposes and all moneys received by the Corporation from the sale to the public of such items.

During the year, amounts of $370,000 provided by Secretary of State Vote 90 and $304,188 representing sales were credited to the account and $412,026 representing expenditures were debited to the account.

K-94 Section 10(2) of the National Museums Act, Chap. N-12, R.S. of Canada 1970, provides for an account in the Consolidated Revenue Fund called the National Museums trust account, to which shall be credited all moneys received by the Corporation by way of gift, bequest or otherwise, interest on any securities, rent or sale of any real property acquired by the Corporation by way of gift, bequest or otherwise, and an amount representing interest on the balance from time to time to the credit of the account and to which shall be charged such amounts as are authorized by the Board of Trustees of the Corporation to be expended for the purpose for which such moneys or property were given, bequeathed or otherwise made available to the Corporation. Securities in connection with this account amount to $2,000 consisting of two Canada savings bonds bequeathed by the late J. Dazell McKee and the late Hugh de T. Glazebrook. Interest on these securities in the amount of $75 was credited to the account. (See Schedule G, "securities held in trust").

During the current year, credits to the account totalled $17,283 and expenditures were $5,489.

K-95 The late The Right Hon. W. L. Mackenzie King bequeathed Laurier House, Ottawa, and the sum of $225,000 to the Government of Canada. The Laurier House Act directed that an account to be known as the Mackenzie King trust account be set up in the Consolidated Revenue Fund and that the amount of $225,000 be credited thereto. Interest computed in accordance with the terms of the Act is to be credited to the account at the end of each fiscal year and charged to interest on public debt. The interest is to be used to assist in the maintenance of Laurier House which is to be preserved as a place of historic interest and also provide accommodation for study and research. Expenditures are to be made by the Dominion Archivist subject to the approval of the Governor in Council.

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—*Continued*

SCHEDULE K—*Continued*

During the current fiscal year, interest amounting to $17,663 was credited hereto. In accordance with Section 3(4) of the Act and by P.C. 1969-22/531, March 18, 1969 the Dominion Archivist is authorized to expend an annual sum not to exceed 70% of the interest earned on the Mackenzie King trust account in the previous fiscal year for the maintenance and upkeep of the buildings on the Laurier House property as well as an annual sum not to exceed 30% of the interest earned on the above account for the maintenance of Laurier House as a museum and study centre and for the provision of sundry purchases therefrom, and that the unspent balance of the interest earned be returned at the end of the fiscal year to the Consolidated Revenue Fund.

During the current fiscal year, credits to the account amounted to $17.663 and the total debits were $52,763.

K-96 This account is provided for the recording of Ontario sales tax collected on behalf of the Ontario provincial government in connection with the sale of microfilm and reproductions.

During the year credits were $1,368 and debits were $1,381.

K-97 To this account, which was established under authority of Vote 578, Appropriation Act No. 2, 1953, are credited gross earnings of inmates, the corresponding charge being to a parliamentary appropriation (Department of Solicitor General Vote 5, operation and maintenance of penitentiaries). Canteen purchases by inmates and payment of accrued earnings at time of discharge are debited to this account.

Gross earnings of inmates credited to this account during the year were $2,063,676. Canteen purchases and payments at time of discharge during the year were $2,093,107.

K-98 Unclaimed moneys owing to deceased inmates whose next of kin cannot be located or to discharged inmates whose whereabouts are unknown are credited to this account.

Total moneys credited during the year were $3,437 and debits were nil.

K-99 This account was established under authority of the Financial Administration Act, Section 15(1) 1975, to record the money received from the Provinces and Territories to cover their share of the cost of the National Advisory Network on Manpower.

Receipts for the year amounted to $81,300, disbursements were $70,675.

K100 This account is credited with provincial sales tax on sales by the Canadian Penitentiary Service, less the commission allowed to vendors, and debited with payments to the provinces.

During the year credits were $19,840 and debits were $18,736.

K-101 This account was authorized under the provisions of the Royal Canadian Mounted Police Act. All moneys received by personnel of the Force in connection with the performance of their duties, over and above their pay and allowances, are deposited to the fund, and benefits are payable therefrom as directed by the Royal Canadian Mounted Police Rules and Regulations as authorized by P.C. 1960/379, March 24, 1960. Interest for the year amounting to $11,441 was credited hereto by the Department of Finance. Securities held in trust in connection with this account amounted to $375,100 and are recorded in a contra account under the asset category "securities held in trust". In addition to the credit balance in the fund of $574,918, there was an amount of $69,593 outstanding in loans issued from the fund for the benefit of members.

Receipts for the year amounted to $70,927 including interest. Disbursements were $96,704 for grants, loans and refunds of deposits.

K-102 This account records money held for Post Office employees union dues, pending distribution.

During the current fiscal year, gross debits amounted to $2,459 and gross credits were $5,859.

K-103 This account was established to record the amount of interest cheques received for bonds held on behalf of insurance companies and others, which are deposited to the Consolidated Revenue Fund. Subsequently cheques are drawn on this account remitting the interest so received to the respective insurance companies and to others concerned.

K-104 By regulations established under authority of Section 34 of the Financial Administration Act, contractors are required to furnish security for the satisfactory performance of the work. Cash deposits credited hereto bear interest at the rate of 2½% per annum compounded annually. Securities in respect of this account are carried under the Department of Supply and Services—Securities held in trust.

K-105 This account was established to record transactions in respect of the Royal Canadian Mint. Gross credits to the account amounted to $65,496,146 and gross debits were $66,884,107.

K-106 This account records a Crown corporation deposit of the Canadian National (West Indies) Steamships, Limited covering a transfer of funds to be held pending the windup of the company.

K-107 Under authority of P.C. 1964-1416, September 10, 1964, and P.C. 1965-676, April 13, 1965, agreements were executed between the United States and Canadian Governments, whereby the Department of Transport undertook to act as agent for the United States Coast Guard in the construction, maintenance and operation of the Loran-C transmitter station and its associated monitor control station in the vicinity of Cape Race, Newfoundland.

During the year the United States Coast Guard provided $694,269 to defray the costs incurred by the department and expenditures totalled $670,231.

K-108 This account was established under authority of P.C. 1972-185 dated February 3, 1972, to record levy tonnage payments for oil carried by ships in Canadian waters. The fee of the Fund Administrator and related oil pollution control expenses are to be financed out of the fund.

During the year $9,719,510, was deposited to the fund and expenses were $34,691.

K-109 These accounts are maintained in accordance with Section 23 of the National Harbours Board Act, Chapter 42, Statutes of Canada.

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—*Continued*

SCHEDULE K—*Continued*

Current revenues are credited to special account No. 1, and expenditures for capital, operations and maintenance are charged thereto.

Cash and securities received from contractors as guarantees for the satisfactory completion of construction projects are credited to special account No. 2 and released in accordance with Treasury Board regulations covering the holding and disposition of securities. Securities are recorded in a contra account under the asset category "securities held in trust".

Transactions in respect of the various reserve funds for the acquisition of capital assets, fire and general insurance, general workmen's compensation and other miscellaneous funds are recorded in special account No. 4.

K-110 To this account are credited the collections made by the federal government at Gander Airport on behalf of the provincial government under the Newfoundland Social Assessment Act, 1949. This account is debited with payments to the province and with a commission of 3% of collections earned by the department which are credited to revenue. In the current year payments amounted to $10,962 with contributions of $11,308.

K-111 Unpaid wages of deceased members of ships' crews as well as any amount of cash on their person at time of death are credited to this account pending direction as to payees.

The account was credited with $9,397 during the current year and payments totalled $13,563.

K-112 This account is to record remittances received from the Government of the United Kingdom to defray the costs of services provided to the Royal Air Force at Goose Bay, Labrador. During the current year, the Government of the United Kingdom provided $98,811 and expenditures totalled $127,159.

K-113 This account was established under authority of Section 15(1) F.A.A. and was credited with a refund of Blue Cross premiums deducted from salaries of employees in respect of the month of December 1973. The money will be held in the account until some future date when premiums might be increased. It would be disbursed in amounts representing the aggregate increase in premiums of employees contributing at that time through payroll deductions.

K-114 The Army Benevolent Fund Act c. 10, R.S., as amended, directs, *inter alia*, that: (*a*) there shall be set up in the Consolidated Revenue Fund a special account called the Army Benevolent Fund; (*b*) certain canteen profits and other funds shall be credited to the Receiver General for Canada; (*c*) such funds shall be deemed to have been received by Her Majesty in trust for the purpose of this Act; (*d*) the Receiver General shall credit the fund semi-annually with interest at the rate of 7½% per annum to June 30, 1975 and at the rate of 8.9% per annum from July 1, 1975, on the minimum monthly balances to the credit of the fund; (*e*) there shall be constituted a board to be called "The Army Benevolent Fund Board" to authorize payments out of the fund to, or for the benefit of, veterans or their dependants or the widows, children or other dependants of deceased veterans, of such amounts as the board may from time to time determine: (*f*) the Auditor General shall examine the accounts of the board annually and shall examine accounts of committees quarterly; and (*g*) the board shall submit an annual report of its affairs and operations to the Minister who shall forthwith lay the report before Parliament. Securities held in trust in connection with this account amounted to $256,150 and are recorded as a contra account under the asset category "securities held in trust".

The army benevolent fund balance within the meaning of the Army Benevolent Fund Act at March 31, 1976 amounted to $2,824,454, other funds held in trust at March 31, 1976 amounted to $821,185.

In the current year gross debits amounted to $8,761,302 and gross credits amounted to $8,718,277 including interest of $245,410 which was charged to interest on public debt.

K-115 This fund is under the jurisdiction of the Canadian Pension Commission. Moneys held in this account include: (*a*) pensions placed under administration of the Canadian Pension Commission; (*b*) donations, legacies, gifts, bequests, etc., received by the Commission for the use of pensioners of dependants in distressed circumstances.

Securities held in trust in connection with this account amounted to $1,000.

In the current year, gross debits amounted to $2,700,714 and gross credits were $4,074,539.

K-116 Regulations in respect of the service estates of deceased former members of the Armed Forces, who died while receiving hospital treatment or institutional care under the control or direction of the department, were established by P.C. 1954-1536 of October 6, 1954. The proceeds of the estates are credited to this fund, in which individual accounts are maintained and from which payments are made to beneficiaries on departmental authorization.

In the current year gross debits amounted to $25,591 and gross credits were $41,986.

K-117 Moneys held in this account include: (*a*) war service gratuities (World War I) held by the department for veterans whose whereabouts are unknown; (*b*) donations, legacies, gifts, bequests, etc., received by the department to be disbursed for the benefit of veterans or their dependants under certain conditions; (*c*) war service gratuities paid under the War Service Grants Act, c. 289, R.S., as amended and held by the department for veterans for administration or whose whereabouts are unknown; and (*d*) proceeds of returned soldiers and veterans insurance policies which have become payable to minor beneficiaries because of the death of the policyholders; (*e*) war veterans and civilian war allowances and assistance fund payments placed under administration of the department.

Also included in the account are amounts derived from re-establishment credits as authorized by Section 14(1)(h) of the Act, which provided that such amounts may be used for "payment of premiums under any insurance scheme established by the Government of Canada". Where a veteran exercised this option, the amount required to effect annual payments on the insurance scheme selected is withdrawn from his re-establishment credit account and credited to this fund. As payments become due, transfer of the appropriate amount is made to the designated fund.

Securities held in trust in connection with this account amounted to $51,600 and are recorded as a contra account under the asset category "securities held in trust".

In the current year, gross debits amounted to $8,308,685 and gross credits were $8,382,928.

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—*Continued*

SCHEDULE K—*Concluded*

K-118 P.C. 1962-1401 of October 4, 1962, as amended, includes the regulations respecting veterans care cases and provides that domiciliary care and treatment required while receiving domiciliary care be given to a veteran who agrees to pay the charges determined by the Minister not in excess of $120 a month and undertakes that if the Minister so directs, he will assign or pay to the department any or all of his income and resources to be administered in the manner prescribed. Moneys also held in this account include: (*a*) war service gratuities (World War I) held by the department of mental, tubercular and other long term treatment cases; (*b*) profits of canteens operated in various departmental institutions, which are used for the benefit of patients; (*c*) donations, legacies, gifts, bequests, etc., received by the department to be disbursed for the benefit of patients in departmental institutions; war service gratuities paid under the War Service Grants Act c. 289, R.S., as amended and held by the department for veterans while under treatment. Securities held in trust in connection with this account amounted to $171,050 and are recorded as a contra account under the asset category "securities held in trust".

In the current year, gross debits amounted to $6,304,888 and gross credits were $6,732,358.

K-119 The Minister of Indian Affairs and Northern Development administers a special account in the Consolidated Revenue Fund known as the Indian and Eskimo housing assistance account to provide financial assistance to assist an Indian in the construction or acquisition of a house situated off a reserve; or an Eskimo in the construction or acquisition of a house situated in an area of economic development in the Northwest Territories. Under the provisions of an agreement made between the Minister of Indian Affairs and Northern Development, the Minister of Veterans Affairs and Central Mortgage and Housing Corporation, the Director, Veterans' Land Act, is designated as Supervisor, Off-Reserve Housing, Indian Affairs Branch.

The Indian Off-Reserve and Eskimo Re-establishment Housing Regulations made by P.C. 1968-330, February 22, 1968 requires the Indian or Eskimo to remit an amount of money in accordance with the schedule to the regulations and the receipt and disbursement of these moneys are recorded in this account.

In the current year, gross debits amounted to $492,589 and gross credits were $401,486.

K-120 Credits consist mainly of initial and excess payments by veterans and civilian purchasers as provided under the Act, which are held pending approval of sales. Other items included are veterans' sales proceeds held pending redisbursement on their present or second establishment, insurance fire loss proceeds to pay for restoration of fire damage and moneys sent in by veterans and civilian purchasers to be held for payment of taxes and insurance and other related items.

In the current year, gross debits amounted to $32,436,609 and gross credits were $30,268,228.

SCHEDULE L

Annuity, Insurance and Pension Accounts

L-1 The Canada Pension Plan, 1965, which became effective January 1, 1966, provides for payment of retirement pensions commencing January 1967; survivors benefits in February 1968 and disability benefits from February 1970. The account is authorized to be credited with (*a*) all amounts received under this Act as or on account of contributions or otherwise; (*b*) interest received from securities of the Canada Pension Plan Investment Fund, from short term notes and from the average daily operating balance; (*c*) the share of payments made by the Canada Pension Plan and recovered in accordance with an agreement with a province providing a comprehensive pension plan; (*d*) receipts in accordance with reciprocal agreements with other countries; and (*e*) the sale of short term notes. It is authorized to be debited with (*a*) all amounts payable under this Act as or on account of benefits or otherwise; (*b*) all amounts paid in accordance with an agreement with a province providing a comprehensive pension plan that are required to be charged to the Canada Pension Plan Account; (*c*) payments that are required to be charged to the Canada Pension Plan Account in accordance with reciprocal agreements with other countries; (*d*) the costs of administration of this Act, under the authority of Parliament; and (*e*) the purchase of short term notes.

The amount by which the operating balance of the account in any month exceeds the estimated amount required to meet all payments in the following three-month period is available for investment in securities of the participating provinces and securities of Canada. Net purchases of securities during the year were $1,441,542,000. As at March 31, 1976 securities totalling $9,423,416,000 were recorded in the asset account "Canada Pension Plan Investment Fund", details of which appear in schedule D of this Section.

During the current year, gross credits to the account were $2,128,968,858 and gross debits were $621,568,828.

No overpayments were deleted from the account during the fiscal year.

A statement of the transactions in the account during the current year is shown as an appendix under National Health and Welfare in Volume II of this report.

L-2 The Old Age Security Act, which came into effect January 1, 1952, provides for a monthly pension to persons sixty-five years of age or over who meet certain residence requirements. The monthly amount of the basic pension in March 1976 was $132.90.

Once having qualified, a pensioner may leave Canada and receive the basic pension outside the country for a period of six months, exclusive of the month departure. In the case of a pensioner who has resided in Canada for a total of twenty years, subsequent to attaining the age of eighteen, payment outside of Canada may continue indefinitely.

Effective January 1, 1967, the Old Age Security Act was amended to provide for the payment of a monthly Guaranteed Income Supplement to eligible pensioners. Effective October 1, 1975 a further substantial amendment to the Old Age Security Act provides for the payment of a monthly Spouse's Allowance to eligible spouses of pensioners if the spouses are between the ages of 60 and 65.

The amount of a supplement or an allowance that may be paid to an eligible recipient depends upon the amount of the recipient's income computed in accordance with the Income Tax Act. The maximum supplement in March 1976 was $93.22 for a single pensioner and $82.78 each for married pensioners. The maximum allowance payable

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—*Continued*

SCHEDULE L—*Continued*

to the spouse of a pensioner was $215.68. The Guaranteed Income Supplement and Spouse's Allowance are both paid on a fiscal year basis. The supplement is included in the monthly Old Age Security cheque. The basic pension, supplement, and Spouse's Allowance are increased in January, April, July and October of each year if the cost of living rises. When a pensioner or spouse in receipt of a supplement or allowance leaves Canada, payment of the benefit is made for the month of departure and six additional months.

On June 26, 1975, the Old Age Security Fund was abolished. Payment of benefits under the Old Age Security Act is now made out of the Consolidated Revenue Fund. During 1975-76, the estimated net payments of Guaranteed Income Supplement were $214,201,577 and of the basic Old Age Security Pension, $697,294,497 for a total of $911,496,074 charged to the Old Age Security Fund.

Details of transactions in the Old Age Security Fund from April 1, to June 26 follow:

	Debit	Credit
	$	$
Balance, March 31, 1975		1,030,255
Income taxes—		
Personal		507,000,000
Corporation		139,800,000
Sales tax		149,630,663
National Health and Welfare Old Age Security credit from appropriation		114,035,156
Old Age Security Fund payments	911,496,074	
Balance, March 31, 1976		
	911,496,074	911,496,074

L-3 This account reflects a debit balance and is shown in Schedule D in this Section.

L-4 Under the Crop Insurance Act 1959, c. 42, s. 1, R.S., c. C-36, the Government of Canada is empowered to enter into an agreement with the government of any province to provide contributions and loans in respect of crop insurance.

Section 4a of the Act provides authority to establish in the Consolidated Revenue Fund an account to be known as the crop reinsurance fund, to credit this account with all moneys paid by the provinces for the purpose of reinsurance and to charge this account with all moneys paid to the provinces under the terms of reinsurance agreements.

During the year the fund was credited with $11,750,423. Payments charged to the account were $205,576.

L-5 In this account are recorded transactions in connection with insurance contracts made under authority of the Civil Service Insurance Act. Entering into contracts was discontinued in 1954-55 pursuant to Sub-section 51(2) of the Public Service Superannuation Act as amended by Statutes of Canada 1953-54 c. 64.

Credits to the fund comprised premiums of $77,061 and an amount of $407,852 (charged to budgetary expenditure) which represents an adjustment to bring the balance in the fund into agreement with the actuarial valuation as of March 31, 1976. Debits amounted to $1,002,829 and comprised payments of death benefits $790,016, cash surrender value of $139,907, annuities of $72,330 and premium refunds of $575.

L-6 Vote 181, Appropriation Act No. 1, 1961 and P.C. 1961-1345, September 21, 1961, authorized the establishment of this pension account for annuities agents.

Interest amounted to $3,935 for the fiscal year, at the rate of 4% per annum, credited quarterly by the Department of Finance. Contributions from the Annuities Branch as former employer amounted to $10,148 and payments from the account amounted to $17,510.

L-7 The Government Annuities Act, c. 132, R.S. provides that an account shall be kept, to be called the Government Annuities Account, of all money received and paid out under the provisions of the Act. Credits amounting to $88,501,984, consisted of: premiums, $3,990,616, reclaimed funds from the Consolidated Revenue Fund for previously unlocated annuitants $16,610, earned interest items at 7% $84,494,757. Debits were comprised of $90,629,495 consisting of matured annuities, commuted value death benefits, premium refunds and premium withdrawal payments. Unclaimed items of $91,252 were transferred to the Department of Finance and an accumulated surplus of $7,768,122 was transferred to non-tax revenue.

L-8 This account pertains to the Canadian Forces Superannuation Act and is credited with: (*a*) current and arrears personal pension contributions; (*b*) amounts previously credited to non-tax revenue on account of contributions of personnel formerly under the Defence Services Pension Continuation Act who subsequently elected to transfer to the Canadian Forces Superannuation Act; (*c*) government contributions including actuarial liability adjustments to cover increased liability arising from general pay increases and deficiencies determined by periodical actuarial examinations and (*d*) interest.

During the current fiscal year, gross credits to this account were $857,090,795 and gross debits were $172,391,895.

A statement showing the transactions in the Canadian Forces Superannuation Account is shown as an appendix under National Defence in Volume II of this report.

L-9 Part II Section 37(1) of the Canadian Forces Superannuation Act provides for this account to be credited with: (*a*) contributions by participants; (*b*) government's contribution ($\frac{1}{8}$ of benefits paid in respect of participants who, at the time of death, were members of the regular forces or who were elective regular force participants to whom pensions were payable under the Canadian Forces Superannuation Act of the Defence Services Pension Continuation Act); (*c*) single premiums payable by the government in respect of regular force participants who become entitled to a basic benefit of $500 without contribution and (*d*) interest. It is authorized to be debited with: (*a*) benefits paid in respect of participants who, at the time of death, were members of the regular forces or who were elective regular force participants to whom pensions were payable under the Canadian Forces Superannuation Act or the Defence Services Pension Continuation Act; (*b*) benefits paid in respect of elective regular force participants to whom pensions were not payable under the Canadian Forces Superannuation Act or the Defence Services Pension Continuation Act upon their retirement from the regular forces and (*c*) portion of

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—*Continued*

SCHEDULE L—*Continued*

benefit payable for which a single premium has been paid by the government.

During the current fiscal year, gross credits to this account were $5,605,125 and gross debits were $4,101,647.

A statement of the transactions in the regular forces death benefit account is shown as an appendix under National Defence in Volume II of this report.

L-10 An Act to provide retiring allowances on a contributor basis to persons who have served as Members of Parliament, provides pensions for members who have contributed or elected to contribute in accordance with the requirements of the Act. "Member" means a member of the Senate or House of Commons. Allowances are also available to the widows and to dependent children of members.

Credits to this account consist of (*a*) contributions reserved from current indemnities based on the full amount paid; (*b*) contributions reserved from additional salaries based upon the percentage of contribution elected up to 7½% of the full amount of salary; (*c*) contributions for prior sessions where members elect to pay arrears, and interest on the arrears; (*d*) interest and mortality insurance on any unpaid balance, based on Canada Life Tables; (*e*) contributions by the government of an amount equal to contributions paid or which have become payable in the fiscal year and (*f*) interest at the rate of 6% per annum, credited quarterly by the Department of Finance. Debits consist of payments of annual allowances, withdrawal allowances and refunds of contributions which are in excess of the maximum required.

Debits during the current fiscal year totalled $986,467 and credits were $1,990,987.

Transactions in the account during the year are shown as an appendix under Parliament in Volume II of this report.

L-11 This fund pertains to Part IV of the Royal Canadian Mounted Police Pension Continuation Act, whereby a widows' and dependents' pension fund is maintained by 5% contributions thereto from the pay of members of the force other than commissioned officers. Credits consist of contributions $74,614, interest for the year ended March 31, 1976 credited hereto by the Department of Finance $405,999. Debits are withdrawals of contributions $185,135 and pensions to dependents $177,714.

A statement of the transactions in this account is shown as an appendix under Solicitor General in Volume II of this report.

L-12 This account pertains to Part I of the Royal Canadian Mounted Police Superannuation Act. The account is credited with contributions from personnel, contributions by the government including actuarial liability adjustments and interest credited by the government.

During the current fiscal year, gross credits were $98,533,907 and gross debits were $4,815,484.

Further payments to certain persons in receipt of pensions under Part I of the Royal Canadian Mounted Police Superannuation Act were made under authority of the Public Service Pension Adjustment Act—See Treasury Board in Volume II of this report.

A statement of the transactions in this account is shown as an appendix under Solicitor General in Volume II of this report.

L-13 This account was established under authority of Vote 668, Appropriation Act No. 5, 1958. Contributions withheld from the pay of public servants, members of the regular forces and the Royal Canadian Mounted Police, as well as employees of Crown corporations, and contributions paid personally by participants who may be on loan to outside organizations all of whom are serving outside Canada, are credited to this account. Payment of the claims from individuals for hospital expenses incurred outside Canada or in Canada following return until such time that provincial coverage takes effect and payments for hospitalization provided in service hospitals on behalf of participants are debited hereto.

During the current fiscal year contributions amounted to $2,508,143 and payments were $2,537,631.

L-14 The Public Service Death Benefit Account came into operation on January 1, 1955 under authority of Part II of the Public Service Superannuation Act.

Interest on the balance in the account and contributions made by employees, the government and Crown corporations are credited to the account. Debits represent refunds of contributions and benefit payments.

A statement of the transactions in the account during the current fiscal year is shown as an appendix under Treasury Board in Volume II of this report.

L-15 The Public Service Superannuation Account is operated under the Public Service Superannuation Act, which was proclaimed to come into effect January 1, 1954. The account is credited with contributions from personnel, contributions by the government including actuarial liability adjustments and interest credited by the government.

During the current fiscal year, gross credits were $1,103,597,288 and gross debits were $211,647,034.

A statement of the transactions in the Public Service Superannuation Account during the current fiscal year is shown as an appendix under Treasury Board in Volume II of this report.

L-16 This account was established under authority of Chap. 43 Section 8(1) of the Supplementary Retirement Benefits Act 1969 to provide supplementary retirement benefits for certain persons in receipt of pensions payable out of the Consolidated Revenue Fund. The account is credited with personnel contributions, government matching contributions and interest paid by the government. Any pension paid out results in a debit to the account.

L-17 Contributions are made to the fund in the form of monthly deductions from the salaries of certain prevailing rate or seasonal and certain other employees. Other credits are the accrual of interest at the rate of 4% per annum on the balance to the credit of each contributor, the off-setting charge being to interest on public debt. Debits represent payment of the amounts to the employees' credit upon resignation or death, or, if they become contributors to the Public Service Superannuation Account, transfer to that account.

This account was nullified by Bill C-52, December 1975.

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—*Continued*

SCHEDULE L—*Concluded*

L-18 This account is maintained in connection with the provisions of the Returned Soldiers' Insurance Act, c. 54, 1920, as amended, which relates to life insurance for veterans of World War I. The account was credited with the amount received as premiums and an amount of $105,271 (charged to budgetary expenditure) representing an actuarial liability adjustment as at March 31, 1975 and debited with disbursements for death benefits and cash surrender values. The final date on which application for this insurance might be received was August 31, 1933.

In the current year, gross debits amounted to $850,801 and gross credits were $127,962.

L-19 This account is maintained in connection with the provisions of the Veterans' Insurance Act, c. 279, R.S., as amended, which relates to life insurance for veterans of World War II. The account was credited with the amount received as premiums and an amount of $1,005,249 (charged to budgetary expenditure) representing an actuarial liability adjustment as at March 31, 1975 and debited with disbursements for death benefits and cash surrender value. The final date on which application for this insurance might be received was October 31, 1968.

In the current year, gross debits amounted to $2,369,571 and gross credits were $2,072,122.

L-20 This fund was established under authority of P.C. 116/9745, December 27, 1943, as amended, to provide for fire insurance on purchased properties to date of resale.

There were no fire losses during the current fiscal year 1975-76.

L-21 The Veterans' Land Act, c. 280, R.S., as amended by c. 66, 1953-54, Section 56, provides for the establishment of the Veterans' Land Act Insurance Account. Upon satisfactory completion of each construction contract, the Director is repaid his cost by Central Mortgage and Housing Corporation from the proceeds of a mortgage as well as $\frac{1}{8}$ of the insurance fee that has been included in the amount of such mortgage, which the Director will credit to this account. If the Director suffers losses on the sales of properties as a result of the construction not being satisfactorily completed by the veteran contractor, the amount of such losses is chargeable to this account.

In the current year, gross credits amounted to $75.

SCHEDULE M

Undisbursed Balances of Appropriations to Special Accounts

M-1 This account was established under Department of Agriculture Vote 17b, Appropriation Act No. 1, 1970 to establish a reserve in the amount of $100,000,000 from which payments may be made in the fiscal year 1970-71 for wheat acreage reduction of $6 per acre in respect of the acreage prescribed by the Governor in Council up to a maximum of 1,000 acres per Canadian Wheat Board permit bookholder, in accordance with terms and conditions approved by the Governor in Council to farmers, including such payments to members of the Senate or the House of Commons which payments shall not render such members ineligible to sit in the Senate or the House of Commons, within the designated areas as defined by the Canadian Wheat Board Act; to provide that the establishment of the reserve shall be recorded in the Accounts of Canada as a transaction of the 1969-70 fiscal year; to authorize commitments not exceeding $8,000,000 for related payments in the fiscal year 1971-72 to farmers, including such payments to members of the Senate and the House of Commons which payments shall not render such members ineligible to sit in the Senate or the House of Commons, in respect of such acreage as may be further prescribed by the Governor in Council and in respect of which payments were made in the fical year 1970-71 from the reserve established by this vote.

The purposes of Agriculture Vote 17b, Appropriation Act No. 1, 1970, were extended by Agriculture Vote 15c, Appropriation Act No. 1, 1971 to include the authority to make grassland incentive commitments and payments to farmers including such payments to members of the Senate and the House of Commons, within the designated areas as defined by the Canadian Wheat Board Act, in 1971-72 and subsequent years out of the reserve established by Agriculture Vote 17b, Appropriation Act No. 1, 1970, at rates on acreage and under terms and conditions prescribed by the Governor in Council and to further provide that any such payment to a member of the Senate or the House of Commons shall not render such members ineligible to sit in the Senate or the House of Commons.

The purposes of Agriculture Vote 17b, Appropriation Act No. 1, 1970, were extended by Agriculture Vote 15, Appropriation Act No. 3, 1972, to make wheat acreage payments out of the reserve established by Agriculture Vote 17b, Appropriation Act No. 1, 1970, on the same terms and conditions as payments made therefrom pursuant to that vote in fiscal year 1970-71 and to authorize further related payments out of the reserve in accordance with commitments made pursuant to that vote on the prescribed acreage referred in that vote in respect of which wheat acreage reduction payments are made in the 1970-71 or 1971-72 fiscal years and to further provide that any such payments to members of the Senate or House of Commons shall not render such members ineligible to sit in the Senate or House of Commons.

The purpose of Agriculture Vote 15, Appropriation Act No. 3, 1972, were extended by Vote 15b, Appropriation Act No. 2, 1973, to include authority to make wheat acreage reduction payments in the fiscal year 1972-73 out of the reserve established by Agriculture Vote 17b, Appropriation Act No. 1, 1970, on the same terms and conditions as the payments made therefrom pursuant to that vote in the fiscal year 1970-71 and to credit overpayments collected to the reserve, and to provide that, for purposes of Section 5 of the Grassland Incentive Payment Regulations, land seeded to grassland in 1970 be deemed to be land seeded in the year of application.

Payments during the year amounted to $28,901 while overpayments amounted to $12,340.

In addition an amount of $56,732 was transferred from this account to non-tax revenue—refunds of previous years' expenditures.

M-2 This account was established under Department of External Affairs Vote 33d, Appropriation Act No. 2, 1965 and was extended by Vote 35b, Appropriation Act No. 1, 1970, Vote 20, Appropriation Act No. 3, 1970, Vote 20a, Appropriation Act No. 4, 1970, Vote 20, Appropriation Act No. 3, 1971, Vote 20a, Appropriation Act No. 4, 1971, Vote 20b, Appropriation Act No. 1, 1972, Vote 30, Appropria-

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—*Continued*

SCHEDULE M—*Continued*

tion Act No. 1, 1973, Vote 30b, Appropriation Act No. 2, 1973, Vote 25, Appropriation Act No. 4, 1973, Vote 25a, Appropriation Act No. 5, 1973, Vote 25b, Appropriation Act No. 1, 1974, Vote 30, Appropriation Act No. 3, 1974 and Vote 30b, Appropriation Act No. 4, 1974, to provide for payment of economic, technical and educational assistance to developing countries; for social development assistance and for expenses directly related to the provision of incentives for Canadian private investment in developing countries; and for special administrative expenses in connection therewith, including authority to engage advisers or experts for services in the said developing countries and to authorize payment, in accordance with regulations prescribed by the Governor in Council, of educational and technical training, living, clothing, transportation, home leave, medical and burial expenses, of marriage allowance, and of other expenses and costs arising out of the provision of educational and technical training for persons of developing countries, and where families have been authorized to accompany such persons, such transportation and medical expenses for these families as may be necessary.

This authority was further extended by the following parliamentary appropriations:

Votes 30, 30a and 30b Canadian International Development Agency—The grants listed in the Estimates, the payment to the International Assistance Account established by External Affairs Vote 33d, Appropriation Act No. 2, 1965, for the provision of economic, technical, educational and social development assistance to developing countries and the International Food Aid Program including commodity contributions to the United Nations Relief and Works Agency for Palestine Refugees in the Near East and to the World Food Program in the current and subsequent fiscal years listed in the Estimates, contributions and authority to pay amounts specified in the currencies of the countries indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars estimated as of January, 1975 which is.... $ 480,900,002

An amount of $117,023,402 was transferred to this account under authority of the vote for "International Development Assistance" of Canadian International Development Agency Vote 30.

During the fiscal year, expenditures amounted to $146,809,915 resulting in an undisbursed balance of $43,230,684 as at March 31, 1976, a decrease of $29,786,513 from the balance outstanding at the end of the previous fiscal year.

M-3 Section 11 of the National Defence Act provides that the Governor in Council may authorize the Minister to deliver to any department or agency of the Government of Canada any material that has not been declared surplus and is not immediately required for the use of the Canadian Forces or the Defence Research Board or for any other purpose under this Act, for sale to such countries or international welfare organizations on such terms as the Governor in Council may determine. The proceeds of such sales are to be paid into a special account in the Consolidated Revenue Fund and, subject to the approval of the Governor in Council, shall be used for the procurement of material; and payments out of the special account shall be made by the Minister of Finance on the requisition of the Minister of National Defence. Proceeds of such sales amounting to $964,717 were credited to the account and this amount represents gross credits for the current fiscal year. Gross debits amounted to $1,003,334.

M-4 This account was established in the fiscal year 1965-66 under authority of Department of National Defence Vote 48, Appropriation Act No. 1, 1965. It was authorized to be credited with: (*a*) all revenues received during the current and subsequent fiscal years from the sale of surplus materials, supplies and equipment and (*b*) revenues received during the current and subsequent fiscal years from the sale during the current year of surplus buildings, works and land not exceeding an aggregate amount of $5,000,000. Appropriation Acts of 1966, 1967 and 1968 authorized receipts from sale of buildings, works and land in amounts not exceeding $5,000,000, $10,000,000 and $10,000,000, respectively, to be credited to this account; Vote 48, Appropriation Act No. 3, 1969 authorized unlimited receipts be credited to this account. Expenditures during the current and subsequent fiscal years are subject to the approval of Treasury Board for any purposes of the Department of National Defence.

Gross credits to the account for the fiscal year were $13,294,056 which includes revenues from the sale of surplus materials, supplies and equipment in the amount of $5,914,682 and $7,379,374 from the sale of surplus buildings, works and land of which $3,056 is applicable to 1968-69, $63,417 to 1969-70, $4,744 to 1970-71, $33,529 to 1971-72, $19,185 to 1972-73, $755,501 to 1973-74, $670,808 to 1974-75, and $5,829,134 to 1975-76. Gross debits for the fiscal year were $7,081,250 representing expenditures for construction and equipment.

M-5 Section 12(1) of the National Library Act provides for a special account in the Consolidated Revenue Fund called the National Library Purchase Account to which any money appropriated by Parliament in any fiscal year for the purpose of acquiring books for the National Library is to be credited and from which expenditures may be made in that or any subsequent fiscal year for the acquisition of books, including any cost in connection therewith. In 1975-76, an amount of $650,000 provided through Secretary of State Vote 80 was credited thereto.

Expenditures during the current fiscal year for acquisition of books including costs in connection therewith, were $565,238.

M-6 Section 10(1) of the National Museums Act Chap. N-12, R.S. of Canada 1970, provides for an account in the Consolidated Revenue Fund called the National Museums Purchase Account to which shall be credited all moneys appropriated by Parliament for the purchase by the Corporation of objects for the collections of the Corporation, moneys received by the Corporation from the sale of objects forming part of the collections of the Corporation, other than objects acquired by way of gift, bequest or otherwise and an amount representing interest on the balance from time to time to the credit of the account and to which shall be charged such amounts as are authorized by the Board of Trustees to be expended for the purchase of objects for the collections of the corporation, including any costs in connection therewith.

Amounts of $4,642,364 were credited to the account with expenditures amounting to $3,152,888. (See appendix under Secretary of State in Volume II of this report.)

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—*Continued*

SCHEDULE M—*Concluded*

M-7 This fund was established under authority of Section 18—Part III—of the Railway Relocation and Crossing Act assented to May 7, 1974 (formerly under Section 202 of the Railway Act, R.S., now repealed) which provides that "there shall be credited to the Fund and charged to the Consolidated Revenue Fund any amounts appropriated and set apart by Parliament to aid actual construction work for the protection, safety and convenience of the public in respect of railway crossings".

The monies credited to the Fund are to be applied by the Canadian Transport Commission solely toward the cost, not including the cost of maintenance and operation, of (a) work actually done for the protection, safety and convenience of the public in respect of existing railway crossings at rail level; (b) work actually done in respect of reconstruction and improvement of a grade separation that has been in existence for at least fifteen years prior to the making of any order by the Commission to apply an amount from the Fund for reconstruction or improvement of the grade separation; (c) placing on the sides of railway cars reflective markings of such size, design and colour as may be prescribed by the Commission; and (d) placing on locomotives revolving lights of such a size, design and colour as may be prescribed by the Commission.

The total amount that may be applied from the Fund toward the cost of placing reflective markings on the sides of railway cars or of placing revolving lights on locomotives shall not exceed 80% of the cost thereof as determined by the Commission.

The total amount that may be applied from the Fund toward the cost of work actually done in respect of any one railway crossing shall not exceed, (a) in the case of a railway crossing at grade level, the aggregate of 80% of the cost of the work, as determined by the Commission, or $1,000,000, whichever is the lesser amount, exclusive of the cost of any relocation of a public utility plant that is part of the work, and, 80% of the cost of any relocation of a public utility plant that is part of the work; and (b) in the case of a reconstruction of improvement of a grade separation, the aggregate of 50% of the cost of the work, as determined by the Commission, or $625,000 whichever is the lesser amount, exclusive of the cost of any relocation of a public utility plant that is part of the work, and, 50% of the cost of any relocation of a public utility plant that is part of the work.

Under the provisions of the Act any amount appropriated and credited to the fund is to be applied in aid of actual construction work for the protection, safety and convenience of the public in respect of railway crossings. Vote 85, Appropriation Act No. 3, 1975 (Canadian Transport Commission) included an amount of $25,000,000 to be credited to the Railway Grade Crossing Fund in the fiscal year 1975-76.

During the current fiscal year the fund was credited with a sum of $10,000,000 and debited with expenditures amounting to $28,616,981. Outstanding commitments as of March 31, 1976 amounted to $53,920 820.

M-8 Section 16(1) of the National Capital Act established this fund and provided that the balance of the National Capital Fund established pursuant to Appropriation Act No. 4, 1947-48 be credited thereto. As at March 31, 1976, $293,613,500 has been credited to the fund, including $30,000,000 credited in the current year and charged to Department of Urban Affairs Vote 30.

Advances made to the Commission out of the fund to date were $286,613,500 including $35,000,000 in the current year, leaving a balance of $7,000,000 at March 31, 1976.

SCHEDULE N

Provision for Compound and Bonus Interests on Canada Savings Bonds

N-1 These accounts record the estimated amount of the prorated provision to March 31, 1976 for the special compound and bonus interests features applicable to certain Canada Savings Bonds, which are authorized by the Financial Administration Act, Section 54(2).

During the year the gross debits to these accounts amounted to $12,086,498 and the total credits were $253,527,000.

SCHEDULE O

Deferred Revenue

O-1 This is the offsetting credit for an amount included in the asset account "loans to, and investments in, Crown corporations" and in miscellaneous.

O-2 This account reflects interest earned on loans to Latin American countries.

O-3 This is the offsetting credit to the asset account "United Kingdom, deferred interest, United Kingdom Financial Agreement Act" recorded in "loans to national governments" which is authorized of the United Kingdom Financial Arrangement Act, 1946.

O-4 These accounts record the interest which accrued on advances made under the Special Development Loans Program, Federal-Provincial Employment Loans—1971 and Winter Capital Project loans and which was capitalized with the amount of the loans.

O-5 This is the offsetting credit for an amount included in the asset account under the schedule "other loans and investments—Provincial governments—miscellaneous".

O-6 This account records the unamortized premiums on loans. During the current fiscal year debits to this account were $1,072,764 which were used to reduce the interest on the public debt. Credits amounting to $5,187,500 were made to this account in respect of new loans. The residual in this account represents the balance to be credited to interest on public debt in future years.

O-7 This is the offsetting credit for amounts included in the asset account under "loans to, and investments in, Crown corporations".

O-8 These accounts contain the offsetting credits for amounts in the asset accounts "Advances, loans and investments—Domestic—Loans to provinces" as follows.

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—*Continued*

SCHEDULE O—*Concluded*

	1976	1975	Net increase or decrease (−)
	$	$	$
Capitalized interest—Atlantic Provinces Power Development Act	14,936,760	15,128,425	−191,665
Capitalized interest—Atlantic Development Board carry over projects	163,639	73,709	89,930
Capitalized interest—Special Areas Agreements	17,550,662	10,737,848	6,812,814
Capitalized interest—Agriculture Service Centres	218,943	102,138	116,805
	32,870,004	26,042,120	6,827,884

O-9 This account was set up to record the deferred revenue from the government equity in the agency account of Crown Assets Disposal Corporation as shown in active assets under the schedule "other loans and investments".

O-10 This account reflects an offsetting credit to the asset account for deferred interest for The St. Lawrence Seaway Authority recorded in "loans to, and investments in, Crown corporations".

During the current year, debits totalled $1,169,761 and credits were $31,731,850.

SCHEDULE P

Suspense Accounts

P-1 Receipts which cannot be allocated immediately are credited to this account pending clearance to the proper accounts.

P-2 Hog and lamb premium warrants which remain undelivered for a certain period subsequent to issue are credited to this account pending claims therefor.

P-3 Deposits made in connection with applications for private commercial broadcasting station licences are credited to this account pending issuance of the licence or the rejection of the application.

The deposits are either transferred to non-tax revenue—Privileges, licences and permits, as a payment on account of a licence fee or are returned to the applicant. The account was credited with $18 298 in the current year and debits amounted to $20,523.

P-4 Credits to this account represent incomplete subscriptions to victory loans 1917 to 1919 inclusive and 1941 to 1945 inclusive and to Canada savings bonds 1946 to 1971 inclusive.

During the year the debits to this account amounted to nil and credits were $1,226.

P-5 Unclaimed matured bonds which cannot be delivered are cancelled and the value, including that of any interest coupons, is credited to this account. Disbursements are made to the owners of such bonds upon application.

During the year the debits to this account amounted to nil and credits were $5,593.

P-6 All cheques except those drawn against asset and liability accounts, which remain undelivered for a certain period subsequent to date of issue, are credited to this account pending claims therefore.

P-7 The chartered banks of Canada submit semi-annually to this department lists of outstanding drafts on government accounts. These drafts which cannot be identified are credited to this account pending information as to the department or service concerned. Clearance is made upon receipt of such information. In the current fiscal year nothing was transferred to revenue in respect of unclaimed drafts.

P-8 To this account is credited the value of war savings certificates and stamps which are returned to the Bank of Canada for various reasons. When owners are located or identified disbursements are made.

In the current fiscal year this account was credited in the amount of $135.

P-9 When called, bonds are presented for payment with coupons for the period subsequent to the date of call detached, the amount of the missing coupons is withheld from the redemption settlement to the bondholder and credited to these accounts. When the coupons are located or presented for payment, the adjustments by payment or transfer are debited thereto.

During the current fiscal year the total debits were $466 and the credits were $419.

P-10 This account was established to facilitate the administration of those assets and liabilities of the 1967 Corporation of World Exhibitions which in accordance with Section 6 of the Expo Winding-up Act were to be disposed of by the Minister of Industry, Trade and Commerce.

P-11 Repayments of defalcation are credited to this account pending transmission to public officers guarantee account, T.B. 681435, dated June 28, 1968. There were no transactions during the year in this account.

P-12 This account is used to record instalment payments of arrears of domestic excise taxes and penalties held by the department until the full amount has been collected or the case has been otherwise disposed of, and of customs duties and excise taxes on importations found on investigation to be properly payable, and held to be applied on amending entries, or to be taken into account by seizure on completion of the investigations. Receipts which cannot be allocated immediately are also credited to this account pending clearance to the proper accounts.

P-13 These amounts totalling $1,572,515 represent the balance of expenditures outstanding as at March 31, 1976 not cleared to the Olympic Account with respect to the Olympic (1976) Act, dated July 27, 1973, for coins, stamps and postal related products.

P-14 Interdepartmental Settlement Advices are used for settlement of charges between departments. The balance represents receipts for payments made which have not yet been cleared by the credit departments.

P-15 This account was established under the Supply and Services Act, c. S-18 1968. Central Pay Division is to provide pay services to the employees. This amount represents the balance on hand to cover salaries and fringe benefits as at March 31, 1976.

During the current fiscal year, gross debits amounted to $1,063,818 and gross credits were $995,419.

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—*Continued*

SCHEDULE P—*Concluded*

P-16 This account was established by authority of the Governor in Council P.C. 1973-1148 dated May 15, 1973. Central Pay Division is to provide pay services to the employees. This amount represents the balance on hand to cover salaries and fringe benefits as at March 31, 1976.

During the current fiscal year, gross debits amounted to $231,223 and gross credits were $237,050.

P-17 To this account were credited all moneys collected by the Department of Transport, east coast and west coast radio services and Edmonton-Whitehorse circuit for radio messages. The collections are subsequently apportioned between this department and the public utilities concerned, disbursements to the latter being made from the account. From time to time during the fiscal year, moneys earned by the department were transferred to revenue. The account was credited with $804,639 during the current year and debited with equal amount.

P-18 Credits to this account represent contractors' holdbacks.

SCHEDULE Q

Unmatured Debt

Q-1 Matured April 1, 1975.

Q-2 Matured July 1, 1975.

Q-3 Matured October 1, 1975.

Q-4 Matured December 15, 1975, $333,959,000. The balance of $115,307,000 was exchanged of bond F57.

Q-5 Matured February 1, 1976.

Q-6 Non-callable.

Q-7 Subject to redemption at the option of the Government on 60 days notice on June 1, 1974 or at any time thereafter.

Q-8 Non-callable. May be converted only during the six month period commencing August 1, 1975 and ending January 31, 1976 into an equal par value of 5 year 7¼% non-callable bonds dated August 1, 1976 and due August 1, 1981. The decrease of $887,500 was due to exchange of bond F68.

Q-9 Non-callable. The increase was due to a new issue of $50,000,000 for cash.

Q-10 Non-callable. May be exchanged on or before November 1, 1976 for 7¼% bonds maturing February 1, 1982. The decrease of $37,000 was due to Series F84.

Q-11 Non-callable. May be exchanged only during the six month period commencing July 1, 1976 and ending December 31, 1976 for 7½% bonds to be dated July 1, 1977 and maturing July 1, 1982.

Q-12 Subject to recemption at the option of the Government on 60 days' notice on January 15, 1975 or at any time thereafter.

Q-13 Non-callable. May be exchanged on or before October 31, 1977, for 9% bonds maturing February 1, 1980, Series F94.

Q-14 Non-callable. May be exchanged on or before January 1, 1978, for 9¼% bonds maturing April 1, 1984, Series F87.

Q-15 Non-callable. The increase was due to a new issue of $50,000,000 for cash.

Q-16 May be exchanged only during the six month period commencing October 1, 1977 and ending March 31, 1978 for 8% bonds dated October 1, 1978 and maturing December 15, 1985.

Q-17 Non-callable. May be exchanged only during the six month period commencing April 1, 1978 and ending September 30, 1978 for 8% bonds dated April 1, 1979 and maturing April 1, 1984.

Q-18 Non-callable. May be exchanged only during the six month period commencing January 1, 1979 and ending June 29, 1979 for 8¾% bonds dated October 1, 1979 and maturing October 1, 1984.

Q-19 Non-callable. The increase was due to a new issue of $250,000,000 for cash.

Q-20 Non-callable. Decrease was due to cancellation of $4,508,000.

Q-21 Non-callable. Decrease was due to cancellation of $892,000.

Q-22 Non-callable. May be exchanged only during the six month period commencing January 1, 1980 and ending June 30, 1980 for 9½% bonds dated October 1, 1980 and maturing October 1, 1985.

Q-23 Non-callable. May be exchanged only during the six month period commencing December 1, 1979 and ending May 31, 1980 for 8% bonds dated December 1, 1980 and maturing December 1, 1987.

Q-24 Non-callable. Issued only during the six month period commencing August 1, 1975 and ending January 31, 1976 in exchange for 6¼% bonds dated August 1, 1971 and maturing August 1, 1976, Series F67.

Q-25 Non-callable. Issued up to November 1, 1976 in exchange for 9¼% bonds due February 1, 1977. The increase of $37,000 was due to Series F83.

Q-26 Conversion loan. Non-callable.

Q-27 Non-callable. The increase was due to a new issue of $115,307,000.

Q-28 Non-callable. The increase was due to a new issue of $194,750,000.

Q-29 As announced by the Minister of Finance on March 18, 1975, the Government of Canada 3% perpetual bonds will be redeemed at par on September 15, 1996.

Q-30 Conversion loan subject to redemption at the option of the Government on 60 days' notice on September 15, 1996 or at any time thereafter.

Q-31 Matured September 15, 1975.

Q-32 Subject to redemption at the option of the Government in whole or in part on 30 days' notice an any interest payment date after October 15, 1977 at the following percentages: to and including October 15, 1978 at 102%; thereafter to

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—*Concluded*

SCHEDULE Q—*Concluded*

and including October 15, 1979 at 101½%; thereafter to and including October 15, 1980 at 101%; thereafter to and including October 15, 1981 at 100¾%; thereafter to and including October 15, 1982 at 100½%; thereafter to and including October 15, 1983 at 100¼%; and thereafter at 100%; in each case together with accrued interest to the date of redemption.

Bonds of this issue shall also be subject to partial redemption at par for the sinking fund on each interest payment date, commencing with April 15, 1965.

During the current fiscal year U.S. $1,600,000 ($1,729,728 Can.) was redeemed on the interest dates. The balance of U.S. $62,400,000 in the account at March 31, 1976 has been converted at the official parity rate of $1 U.S. = $1.08108 Can.

Q-33 Subject to redemption, as a whole or in part by lot, at the option of the Government of Canada on 30 days' notice at any time on or after June 1, 1978, at the following percentages of the principal sum thereof:— to and including May 31, 1979 at 102½%; thereafter to and including May 31, 1980 at 102¼%; thereafter to and including May 31, 1981 at 101¾%; thereafter to and including May 31, 1982 at 101⅜%; thereafter to and including May 31, 1983 at 101%; thereafter to and including May 31, 1984 at 100⅝%; thereafter to and including May 31, 1985 at 100¼%; and thereafter at 100%; in each case together with accrued interest to the date fixed for redemption. Securities in the amount of U.S. $100,000,000 have been converted at the official parity rate of $1 U.S. = $1.08108 Can.

Q-34 Matured November 1, 1975.

Q-35 Non-callable but redeemable on demand at any time with accrued interest. The decrease was due to redemptions during 1975-76.

Q-36 Non-callable but redeemable on demand at any time with accrued interest. New issue during 1975-76 was $2,212,415, redemptions were $513,884,915.

Q-37 Non-callable but redeemable on demand at any time with accrued interest. The balance at March 31, 1976, represents net issue from November 1, 1975 to March 31, 1976.

Q-38 Not negotiable and not transferable or assignable; term of maturity is 20 years, or such lesser period as may from time to time be fixed by the Minister of Finance on the recommendation of the Chief Actuary of the Department of Insurance, redeemable in whole or in part before maturity only at the option of the Minister of Finance; obligation bears interest payable semi-annually at the rate fixed by the Minister of Finance, and is issued in accordance with terms and conditions set forth in any agreement (all in accordance with Section 113 of the Canada Pension Plan Act).

Q-39 Balance at March 31, 1976 consisted of $3,855,000,000 in three-month bills, $1,865,000,000 in six-month bills and $775,000,000 in 364-day bills.

STATEMENT OF TRANSACTIONS IN DEPARTMENTAL WORKING CAPITAL ADVANCE ACCOUNTS FOR THE FISCAL YEAR 1975-76

(in thousands of dollars)

	Opening balance	Charges	Credits	Closing balance
	$	$	$	$
AGRICULTURE				
Revolving Fund	382	1,170	1,191	361
Commodities Stabilization Account		300,989	300,989	
Products Board Account	1,091	8,877	8,168	1,800
Canadian Grain—Elevators		1,039	1,039	
Race Track Supervision Fund	−196	6,055	6,231	−372
Acquisition of Equipment for Race Track	33	118	50	101
	1,310	*318,248*	*317,668*	*1,890*
COMMUNICATIONS				
Government Telephone Account Revolving Fund	−2,107	30,100	29,777	−1,784
ENERGY, MINES AND RESOURCES				
Stockpiling of Uranium Concentrates	101,188			101,188
ENVIRONMENT				
Acquisition of Meteorological Equipment and supplies	2,980	3,140	2,385	3,735
Fisheries Price Support Account	1,269	4,988	3,643	2,614
Fisheries Working Capital Advances	25	520	521	24
	4,274	*8,648*	*6,549*	*6,373*
EXTERNAL AFFAIRS				
Acquisition of capital equipment for passport offices	114	153	23	244
Loans and advances to persons posted abroad	1,660	1,589	1,216	2,033
Passport Office Revolving Fund	−22	5,468	5,984	−538
Posts Abroad	1,045	104,916	105,061	900
	2,797	*112,126*	*112,284*	*2,639*
FINANCE				
Auditor General—United Nations Audit		92	73	19
Blank Bonds Reserve	367	1,114	1,044	437
Bronze Coinage (and Copper) Account	445	7,984	7,742	687
Gold Purchase Account	4,725	1		4,726
Nickel Coinage Account	7,193	68,062	71,947	3,308
Olympic Gold Bullion Inventory Account		35,681	14,963	20,718
Olympic Gold Coin Blanks Inventory Account		18,318	12,384	5,934
Olympic Gold Coin Finished Inventory Account		9,470		9,470
Olympic Silver Bullion Inventory Account	60,632	23,973	61,834	22,771
Olympic Silver Coin Blanks Inventory Account	55,248	46,277	63,226	38,299
Olympic Finished Coin Inventory Account	30,971	63,218	51,564	42,625
Silver Bullion Purchase Account	2,517	816	226	3,107
Silver Coinage Account	13	1,146	1,141	18
Fire Losses Replacement Account	32	14	31	15
	162,143	*276,166*	*286,175*	*152,134*
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT				
Indian Arts and Crafts Central Marketing	1,010	512	701	821
Stores Account—National Parks	837	3,188	3,164	861
	1,847	*3,700*	*3,865*	*1,682*
INDUSTRY, TRADE AND COMMERCE				
Departmental Field Offices in Canada and Posts abroad	406	259	281	384
Statistics Canada	−1,120	3,439	2,650	−331
	−714	*3,698*	*2,931*	*53*
LABOUR				
Information Canada	459	8,028	8,682	−195
Publication Revolving Fund	2,088	6,782	7,780	1,090
	2,547	*14,810*	*16,462*	*895*
MANPOWER AND IMMIGRATION				
Posts Abroad	232	183	172	243
NATIONAL REVENUE				
Customs and Excise	196	725	598	323

STATEMENT OF TRANSACTIONS IN DEPARTMENTAL WORKING CAPITAL ADVANCE ACCOUNTS FOR THE FISCAL YEAR—*Concluded*

(in thousands of dollars)

	Opening balance	Charges	Credits	Closing balance
	$	$	$	$
POST OFFICE				
Account	2,339	1,578,412	1,580,311	440
Revolving Fund	1,700	2,702	2,840	1,562
	4,039	*1,581,114*	*1,583,151*	*2,002*
PUBLIC WORKS				
Construction and Repair Projects	912	278,330	276,466	2,776
REGIONAL ECONOMIC EXPANSION				
Prairie Farm Rehabilitation Administration—Stores Account	184	457	353	288
Recoverable Costs From Provincial and Municipal Governments	220	1,790	1,649	361
	404	*2,247*	*2,002*	*649*
SECRETARY OF STATE				
National Film Board—Advance Equipment for Photo Centre	116	169	60	225
National Film Board—Photo Centre Revolving Fund	437	1,146	1,204	379
National Film Board—Operating Account	1,361	36,871	37,215	1,017
Advance—Capital Equipment for Central Microfilm Unit	103	193	34	262
Public Archives Revolving Fund	45	1,611	1,744	−88
Public Service Commission—Staff Training and Development	1,449	17,413	18,541	321
	3,511	*57,403*	*58,798*	*2,116*
SOLICITOR GENERAL				
Canteen Account	151	1,376	1,386	141
Industrial and Stores Account	1,413	1,787	1,607	1,593
Livestock and Canning Supplies Account	165	225	270	120
Operational Stores Account	3,582	6,889	6,625	3,846
Royal Canadian Mounted Police—Cloth Revolving Fund	1,313	5,893	3,189	4,017
Royal Canadian Mounted Police—Messes Operations Account	40	1,252	1,252	40
	6,664	*17,422*	*14,329*	*9,757*
SUPPLY AND SERVICES				
Supply Revolving Fund	16,115	265,813	270,738	11,190
Acquisition of Capital Equipment for Canadian Government	900	4,499	2,861	2,538
Defence Production Revolving Fund	51,426	45,406	70,782	26,050
Miscellaneous Departmental Accountable Advances	7,819	12,613	7,945	12,487
	76,260	*328,331*	*352,326*	*52,265*
TRANSPORT				
Airport Capital Loans	372,648	124,180	8,298	488,530
Airports Revolving Fund		221,027	221,027	
Airports—Unpaid Contractors' Holdbacks	5,751	2,638	4,379	4,010
Stores Account	11,406	9,591	7,966	13,031
	389,805	*357,436*	*241,670*	*505,571*
TREASURY BOARD				
Miscellaneous Imprest and Standing Advances	15,030	61,584	59,847	16,767
VETERANS AFFAIRS				
Hospital Stores Accounts	1,705	4,151	4,180	1,676
Manufacture of Remembrance Day Poppies	536	875	711	700
	2,241	*5,026*	*4,891*	*2,376*
TOTAL DEPARTMENTAL WORKING CAPITAL ADVANCES	772,579	3,457,297	3,369,961	859,915

NOTE: Charges and credits to certain accounts include net debit or net credit non-cash transactions. Since these internal transactions are not segregated and have not been inserted on a gross basis in this statement, a difference exists between the gross amounts shown in this summary and those indicated in the explanatory notes to Schedule C.

Net Debt

Net Charges to Capital, Other Non-active Accounts and Consolidated Deficit Account from July 1, 1867 to March 31, 1976

	$
CAPITAL EXPENDITURE—	
Public Works (Canals)—	
Department of Public Works—	
Burlington Bay Canal	308,328
Lake St. Peter	1,164,235
Department of Transport—	
Chambly Canal, River Richelieu	579,715
Lachine Canal	10,526,202
Murray Canal	1,248,947
Ottawa Works	6,871,215
Quebec Canal	34,842
Rideau Canal	143,108
Sault Ste. Marie Canals	4,935,810
St. Anne's Lock—Railway Bridge Ile Perrot	150,000
St. Lawrence Canals	34,111,409
St. Lawrence Ship Canal	133,897
St. Ours Locks	614,426
St. Peters Canal	492,024
Tay River Navigation	476,129
Trent Canal Improvements	559,068
Trent River Navigation	19,079,651
Welland Canal	27,244,916
Welland Ship Canal	130,716,890
Miscellaneous	125
	239,390,937
Public Works (Railways)—	
Department of Transport—	
Canadian Government Railways—	
Canadian Government Railways	64,973,475(1)
Cape Breton Railway	104,521(1)
Caraquet and Gulf Shore Railway	209,950(1)
Elgin and Havelock Railway	33,530(1)
Hudson Bay Railway	34,682,535(1)
Intercolonial Railway	109,826,449(1)
International Railway of New Brunswick	2,681,377(1)
Lotbinière and Megantic Railway	336,875(1)
National Transcontinental Railway	160,994,649(1)
New Brunswick and Prince Edward Island Railway	361,541(1)
Newfoundland Railway	25,080(1)
Northwest Communication System	17,884,025(1)
Prince Edward Island Railway	6,797,222(1)
Quebec Bridge	21,706,664(1)
Quebec and Saguenay Railway	7,120,896(1)
Salisbury and Albert Railway	84,390(1)
St. Martin's Railway	72,625(1)
Temiscouata Railway	480,000(1)
York and Carleton Railway	20,976(1)
Other Railways and Miscellaneous—	
Auto-ferry vessel for service between Yarmouth, N.S. and the New England States	1,035,733
Canada Central Railway—Peace River Bridge	175,000(2)
Digby and Annapolis Railway	660,683(3)
Governor General's Cars	71,539
Port Nelson Terminal	6,240,096(2)
Residue of cost of steamer *Sheba*	78,611(2)
North Railway	250,000(2)
North Sydney, N.S. and Port aux Basques, Newfoundland, Ferry and Terminals—	
Dock and Terminal Facilities, North Sydney, N.S.	2,880,497
Public Works (Railways)—*Concluded*	
Department of Transport—*Concluded*	
Dock and Terminal Facilities, Port aux Basques, Newfoundland	2,926,061
Construction of auto-ferry vessel	6,373,302
Piers "A" and "B"—Ogden Point—Victoria, B.C.	2,847,399
Prince Edward Island Car Ferry and Terminals	13,069,726
Residue of capital cost of S.S. *Charlottetown*	1,194,145
Construction of new car ferry	7,032,720
S.S. *Scotia 2*	348,948
Residue of capital cost of steamers *Drummond* and *McKee*	851,853
Strait of Canso	6,994,146
Hillsborough Bridge	1,532,233
	482,959,472
Public Works (Miscellaneous)—	
Department of Defence Production—	
Plant at Rivière du Loup	135,209
Department of National Defence—	
Military magazine danger zone	4,010
Department of Public Works—	
Bare Point Breakwater	217,996
Burlington Channel Improvements	1,392,490
Canadian Building, London, England	1,539,073
Canadian Legation Building, Tokyo, Japan	200,000
Canadian Legation Building and Site, Washington, D.C.	477,754
Cape Tormentine Harbour	95,000
Esquimalt Graving Dock	7,799,761
Georgian Bay to Montreal Waterway Survey	918,797
Government Buildings, Ottawa	35,260,968
Halifax Elevator Site	86,512
Halifax Harbour Improvements	13,025,454
Kingston Graving Dock	556,589
Land and Cable Telegraph Line	348,321
Levis Graving Dock	971,593
Miscellaneous Sites for Government Buildings	208,012
Miscellaneous Wharves	1,223,857
Montreal Harbour Improvements	1,060,343
New public buildings for Petitcodiac, N.B.	1
Ottawa—Expropriations of property between Sparks and Wellington Streets, east of Elgin Street	855,581
Port Arthur and Fort William and River Kaministikwia Improvements	16,249,020
Port Colborne Harbour	904,459
Quebec Harbour Improvements	10,326,479
Rainy River Lock and Dam	134
Sorel Harbour Improvements	1,806,541
St. Andrew Rapids including Red River Improvement	1,569,777
Saint John Harbour Improvements	19,300,823
Tiffin Harbour Improvements	481,622
Toronto Harbour Improvements	9,331,987
Toronto, New Dominion Building	1,166,647
Upper St. Lawrence River—Channel Improvements	468,098
Vancouver Harbour Improvements	3,600,079

Net Debt—*Concluded*

Net Charges to Capital, Other Non-active Accounts and Consolidated Deficit Account from July 1, 1867 to March 31, 1976—*Concluded*

	$		$
CAPITAL EXPENDITURE—*Concluded*		OTHER NON-ACTIVE ACCOUNTS—	
Public Works (Miscellaneous)—*Concluded*		Loans—	
Department of Public Works—*Concluded*		Department of Transport—	
Victoria Harbour, British Columbia—Improvements	2,334,089	Canadian Government Merchant Marine, Limited	8,098,389
Victoria Harbour, Ontario—Improvements	761,802	National Harbours Board—	
Yukon Territory Works (part)	1,638,069	Chicoutimi	3,830,286
Department of Transport—		Churchill	8,857,289
Canadian Government Trans-Atlantic Air Services	1,670,000	Halifax	29,890,788
Civil Aviation—Airways, Airports and radio stations	83,916,341	Montreal—Jacques Cartier Bridge—Advances for payment for guaranteed interest	6,489,605
Eastern Arctic Patrol Vessel	3,229,293	Quebec	52,075,243
General Service Workboat, Parry Sound, Ontario, Agency	31,385	Saint John	34,770,238
General Service Workboat for use at St. John's, Newfoundland	64,556	Trois-Rivières	3,987,356
Government Shipbuilding program	53,325,521		*139,900,805*
Hopper barge *Chesterfield*	233,941		147,999,194[4]
Icebreaker and Service Vessels	9,609,996	Miscellaneous Non-active accounts—	
Lighthouse Supply and Buoy Vessel for the West Coast	923,360	Canadian Pacific Railway (old)	62,791,435[3]
Lighthouse Supply and Buoy Vessel for the East Coast	1,709,767	Canadian National Railway Stock	359,963,017[5]
Lightship for the Port of Saint John, N.B.	663,406	Soybean Flour Suspense Account (Trade and Commerce)	125,936
St. Lawrence River Improvements	110,372,850	Loans and Advances—	
Tug *Ocean Eagle*	91,071	Sundry Government Agencies—	
Vessels for Pacific Ocean Weather Station "P"	1,770,097	High Comimssioner's Office Suspense (External Affairs)	2,043
Yukon Territory Works (part)	283,323	Soldier and General Land Settlement Loans	7,079
National Harbours Board—		Other Governments—	
Churchill Port and Terminals	12,790,681	Italian Government—Wheat purchases 1915 (Trade and Commerce)	703
Halifax Elevator Site	21,538	Miscellaneous—	
Prescott Elevator	4,707,440	Abasand Oils Ltd. (Energy, Mines and Resources)	1,801,621
Port Colborne Elevator	2,356,218	Victoria Shipowners Ltd.—Balance remaining after liquidation (Transport)	621,987
Saint John Wharf Site	4,531	Investments—	
Land in Parish Ste. Foy and Parish of St. Felix de Cap Rouge—Quebec	13,602	Quebec Turnpike Trust Bonds (Finance)	20,000
	424,105,864	Grand Trunk Railway Preference Stock (Transport)	121,740
Military Property and Stores—		Department of Veterans Affairs—	
National Defence—		University Hospital, Edmonton, Alberta	100,000
Military Property and Stores	12,585,705	Total Other Non-active accounts	573,554,755
Less—Fort Osborne Barracks, Winnipeg	−62,947		
St. Helen's Island, Barracks, site	−19,783	CONSOLIDATED DEFICIT ACCOUNT	21,554,040,281
	12,502,975	Net Debt	23,296,450,232
Territorial Accounts—			
Indian Affairs and Northern Development—		SUMMARY	
Dominion Lands Expenditure to March 31, 1911	10,425,396	Capital	1,168,855,196
Less—Received from Dominion Lands	−4,275,526	Other Non-active Accounts	573,554,755
Northwest Rebellion	826,078	Consolidated Deficit Account	21,554,040,281
Northwest Territories, Organization	1,460,000		23,296,450,232
Northwest Territories, Purchase	1,460,000		
	9,895,948		
Total Capital Expenditures	1,168,855,196		

(1) Included in Statement—Assistance to Railways, footnote (1)
(2) Included in Statement—Assistance to Railways, footnote (12)
(3) Included in Statement—Assistance to Railways, footnote (11)
(4) See also Schedule E, explanation No. 37, 1975-76 Public Accounts of Canada.
(5) Included in Statement—Assistance to Railways, footnote (9)

Contingent Liabilities

In addition to the direct debt set out in the statement of assets and liabilities, the government has assumed certain indirect or contingent obligations. These consist of securities of the Canadian National Railways, guaranteed as to principal and interest, and a number of miscellaneous guarantees, the chief of which are the guarantee of insured loans made by chartered banks and other approved lending institutions under the National Housing Act, 1954, advances under the Export Development Act, bank loans under the Canada Student Loans Act and the Farm Improvement Loans Act and bank loans to the Canadian Wheat Board.

CONTINGENT LIABILITIES

	Amount of guarantee	Amount outstanding
	$	$
Railway securities guaranteed as to principal and interest—		
Canadian National 5% due May 15, 1977	70,884,500	70,884,500
Canadian National 4% due February 1, 1981	300,000,000	300,000,000
Canadian National 5¼% due January 1, 1985	82,017,000	82,017,000
Canadian National 5% due October 1, 1987	129,986,500	129,986,500
	[6]582,888,000	582,888,000
Other outstanding guarantees and contingent liabilities—		
Loans made by lenders under Part IV of the National Housing Act, 1954 for home entension and improvements[2]	32,500,000	25,200,000
Insured loans made by approved lenders under the National Housing Act, 1954[2][3]	25,000,000,000	13,864,000,000
Liability for insurance and guarantees under the Export Development Act	1,750,000,000	839,940,000
Loans made by chartered banks and credit unions under the Farm Improvement Loans Act	343,000,000	106,500,000
Loans made by chartered banks and credit unions under the Fisheries Improvement Loans Act	10,900,000	8,700,000
Loans made by chartered banks and credit unions under the Small Businesses Loans Act	47,000,000	30,600,000
Loans made by chartered banks and credit unions under the Canada Student Loans Act[4]	1,009,300,000	567,000,000
Loans made by chartered banks to the Canadian Wheat Board[1]	1,670,000,000	877,777,707
Loans made by lenders under the Regional Development Incentives Act and the Regional Economic Expansion Act	19,024,000	14,177,000
Loans made by lenders under the Cape Breton Development Act	100,000,000	94,000,000
Loans made by lenders under the General Adjustment Assistance Program	250,000,000	61,765,285
Licensing agreement provisions in the sale of aircraft	[7]17,600,000	17,600,000
Loans to Indians or Indian Bands, individuals, corporations or partnerships for the purpose of Indian Economic Development	40,180,323	31,845,622
Loans by Central Mortgage and Housing to Nanisivik Mines Ltd	2,154,686	2,154,686
	30,291,659,009	*16,541,260,300*
	30,874,547,009	17,124,148,300
Loans made by approved lending institutions under National Housing Act prior to 1954	Unstated	Indeterminate
Guarantees to owners of returns from moderate housing projects[5]	Unstated	Indeterminate

Information regarding obligations and commitments of Crown corporations may be found in Volume III.

[1] Liability is subject to exchange rate in effect June 15, 1976.

[2] As at December 31, 1975.

[3] As reported by approved lenders as at December 31, 1975.

[4] Includes contingent liability in respect of alternative payments to non-partidipating provinces.

[5] As of December 31, 1975, Rental Guarantee Funds totalling $8,343,000 were held by the Central Mortgage and Housing Corporation for the purpose of settling claims. In 1975 the last of the rental contracts expired.

[6] Balances valuated as at January 1, 1976.

[7] As of July 23, 1976 an out-of-court settlement was reached between the Government of Canada and Northrup Corporation Ltd. An amount of $9,000,000, was agreed upon by the interested parties in compensation for reconfiguration agreements, royalties and interests on the sale of CF-5 and NF-5 aircrafts to the Netherlands and damages related to the sale of CF-5 aircrafts to Venezuela. Out of that amount, $6,204,442 was paid by the Canadian Commercial Corporation, $2,695,558 by the Department of Supply and Services and $100,000 by the Department of National Defence through Canadair Ltd. their agency. Northrup Corporation Ltd. received payments in the amount of $8,196,024 as withholding taxes of $803,976 were deducted from the gross claim and remitted directly by the above entities to the Department of National Revenue.

Government of Canada Equity in Crown Corporations as at March 31, 1976

CORPORATIONS	Recorded Government Equity			Unrecorded Government Equity				
	Loans and Advances	Capital Stock and Contributed Capital	Total Recorded Equity	Retained Earnings and Other Surpluses	Unexpected Balances of Appropriations Reserves, Loans and Capital Stock Written-Off to Net Debt and Other	Accrued and Capitalized Interest	Total Unrecorded Equity	Total Government Equity
	$	$	$	$	$	$	$	$
Air Canada	395,990,603		395,990,603	26,424,000	4,989,577		31,413,577	427,404,180
Atlantic Pilotage Authority				(515,867)	359,426		(156,441)	(156,441)
Atomic Energy of Canada Limited	1,096,895,147	15,000,000	1,111,895,147	7,374,528		155,078,239	162,452,767	1,274,347,914
Bank of Canada		(1)5,920,000	5,920,000	24,080,000			24,080,000	30,000,000
Canada Deposit Insurance Corporation	10,000,000		10,000,000	19,069,669			19,069,669	29,069,669
Canadian Arsenals Limited	3,500,000		3,500,000	(1,437,667)	165,100		(1,272,567)	2,227,433
Canadian Broadcasting Corporation	208,362,910		208,362,910	54,725,910	5,100,997		59,826,907	268,189,817
Canadian Commercial Corporation	15,800,000		15,800,000	(3,067,616)	31,258		(3,036,358)	12,763,642
Canadian Dairy Commission	200,029,000		200,029,000	(118,417,513)		5,863,168	(112,554,345)	87,474,655
Canadian Film Development Corporation	3,912,053		3,912,053		307,071		307,071	4,219,124
Canadian National Railways	1,442,999,544	1,440,146,153	2,883,145,697		787,914,716		787,914,716	3,671,060,413
Canadian National (West Indies) Steamship, Limited		325,000	325,000	227,710			227,710	552,710
Canadian Patents and Development		296,199	296,199	163,551			163,551	459,750
Canadian Saltfish Corporation	6,593,500		6,593,500					6,593,500
Cape Breton Development Corporation	20,500,000		20,500,000	87,353,628		177,100	87,530,728	108,030,728
Central Mortgage and Housing Corporation	8,336,227,815		8,336,227,815		5,000,000	61,240,000	66,240,000	8,402,467,815
Company of Young Canadians(3)				12,628			12,628	12,628
Crown Assets Disposal Corporation	10,525,682		10,525,682	(26,297)	(2,455,323)		(2,481,620)	8,044,062
Defence Construction (1951) Limited				(1,492,394)	31		(1,492,363)	(1,492,363)
Eldorado Nuclear Limited	55,640,228	(2)8,246,877	63,887,105	45,495,428			45,495,428	109,382,533
Export Development Corporation	1,108,245,676	80,000,000	1,188,245,676	53,540,000	16,479,000	21,269,000	91,288,000	1,279,533,676
Farm Credit Corporation	1,885,701,893	75,000,000	1,960,701,893	1,005,155	474,104	43,110,718	44,589,977	2,005,291,870
Federal Business Development Bank	108,000,000	89,000,000	197,000,000	41,358,318		2,567,697	43,926,015	240,926,015
Freshwater Fish Marketing Corporation	10,320,473		10,320,473	(573,366)			(573,366)	9,747,107
Great Lakes Pilotage Authority Ltd				(520,000)	55,551		(464,449)	(464,449)
Laurentian Pilotage Authority				(190,000)	869,434		679,434	679,434
National Arts Centre Corporation				(504,077)			(504,077)	(504,077)
National Battlefields Commission					2,384,705		2,384,705	2,384,705
National Capital Commission(4)	79,536,045		79,536,045					79,536,045
National Harbours Board	329,488,478		329,488,478	(184,469,941)	222,347,923	221,413,086	259,291,068	588,779,546
Northern Canada Power Commission	152,770,182		152,770,182	885,000		9,429,516	10,314,516	163,084,698
Northern Transportation Company Limited	65,600,000		65,600,000	(2,623,826)			(2,623,826)	62,976,174
Pacific Pilotage Authority				(108,307)	930,096		821,789	821,789
Petro-Canada		236,702,493	236,702,493					236,702,493
Royal Canadian Mint	27,142,000		27,142,000		3,795,271		3,795,271	30,937,271
St. Lawrence Seaway Authority	817,155,744		817,155,744	(150,919,349)	119,274,401		(31,644,948)	785,510,796
Teleglobe Canada	29,590,326		29,590,326	89,972,799			89,972,799	119,563,125
Uranium Canada Ltd	28,248,490		28,248,490	4,693,227	12,091		4,705,318	32,953,808
Total	16,448,775,789	1,950,636,722	18,399,412,511	(8,484,669)	1,168,035,429	520,148,524	1,679,699,284	20,079,111,795
Government Equity Recorded in Schedule E "Advances, Loans and Investments-Domestic"-Miscellaneous			10,525,682					
Total per Schedule E "Advances, Loans and Investments-Domestic-Crown Corporations"			18,388,886,829					

Total government equity represents the loans, advances and proprietary equities as shown in the financial reports of Crown Corporations at their respective year-ends falling in the fiscal year ended March 31, 1976 plus adjustments for transactions with the corporations from their year-end dates to March 31, 1976.

Included in the unrecorded equity of the Government of Canada in Crown Corporations are those amounts which, although designated by certain Crown Corporations as proprietor's equity, have been financed by the Government of Canada and charged to government expenditure or to net debt and have been fully expended in the acquisition of the Crown Corporation's capital assets.

Certain corporations are wholly-owned subsidiaries of, or are 50% owned by, other Crown Corporations. The equity of the Government in these subordinate companies is recorded in "Unrecorded government equity". The relationships between the companies are as follows: Air Canada is a wholly-owned subsidiary of Canadian National Railways; Eldorado Aviation Limited is a wholly-owned subsidiary of Eldorado Nuclear Limited; The Great Lakes Pilotage Authority Ltd. is a wholly-owned subsidiary of the St. Lawrence Seaway Authority; and The Seaway International Bridge Corporation is 50% owned by The St. Lawrence Seaway Authority.

(1) includes premium on acquisition of capital stock of 920,000
(2) includes premium on acquisition of capital stock of 1,660,797
(3) an act to repeal the Company of Young Canadians Act, effective April 1, 1976, was given first reading on March 8, 1976
(4) statements of the Corporation were not received in time to reflect their inclusion in this statement.

SECTION 11

1975-76
PUBLIC ACCOUNTS

Supplementary Statements

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Statement of Assistance Given to Railways by the Government of Canada to March 31, 1976

	Original amount of grant, contribution, loan or guarantee	Amount repaid transferred or discharged	Amount written off	Amount outstanding in public accounts as at March 31, 1976	Guarantees outstanding as at March 31, 1976
	$	$	$	$	$
CANADIAN NATIONAL RAILWAY SYSTEM INCLUDING PREDECESSOR AND AFFILIATED COMPANIES AND CANADIAN GOVERNMENT RAILWAYS—					
Land grants (number of acres)	5,728,192				
Cash contributions—					
Cash subsidies	127,255,778		127,255,778		
Capital and construction expenditures	428,396,780			[1]428,396,780	
Deficits and operating expenditures*	1,342,065,414		1,342,065,414		
Total	1,897,717,972		1,469,321,192	428,396,780	
Loans and advances—					
Loans for capital expenditures and deficits	[2]733,592,152	[3]359,769,032	[4]373,823,120		
Loans for betterment of, and repairs to, railway equipment	1,183,593	1,183,593			
Railway equipment purchased and sold to railway under a hire-purchase agreement	91,872,556	91,872,556			
Loans and advances including loans made in connection with government's relief program[5]	5,823,042,483	3,779,531,854		[6]2,043,510,629	
Total	6,649,690,784	4,232,357,035	373,823,120	2,043,510,629	
Stock acquired—					
1,000,000 shares of no par value	[7]18,000,000			18,000,000	
5,000,000 shares of no par value	378,518,135		[8]36,555,118	341,963,017	
	396,518,135		*36,555,118*	[9]*359,963,017*	
1,235,180,591 shares of 4% preferred stock	1,440,146,153			1,440,146,153	
Total	1,836,664,288		36,555,118	1,800,109,170	
Guarantees—					
Loans guaranteed as to principal and interest by government	2,466,001,923	1,883,113,923			582,888,000
Loans guaranteed as to interest only by government	216,207,142	216,207,142			
Total	2,682,209,065	2,099,321,065			[10]582,888,000
CANADIAN PACIFIC RAILWAY COMPANY AND OTHER COMPANIES NOW COMPRISED IN THAT SYSTEM—					
Land grants (number of acres)	32,848,477				
Cash contributions—					
Cash subsidies	24,175,758		24,175,758		
Capital and construction expenditures	63,452,118			63,452,118	
Operating expenditures	−98,510		−98,510		
Total	87,529,366		24,077,248	[11]63,452,118	
Loans and advances—					
Loans for capital expenditures and to assure dividends during construction	29,465,512	29,465,512			
Loans for betterment of, and repairs to railway equipment	1,270,000	1,270,000			
Railway equipment purchased and sold to railway under a hire-purchase agreement	15,681,490	15,681,490			
Temporary loans and advances including loans made in connection with government's relief program	8,501,922	8,501,922			
Total	54,918,924	54,918,924			
Guarantees—					
Loans guaranteed as to principal and interest by government	75,000,000	75,000,000			
Sundry assistance	2,383,043		2,383,043		

Statement of Assistance Given to Railways by the Government of Canada to March 31, 1976
—Concluded

OTHER RAILWAYS	Cash subsidies	Capital and construction expenditures
	$	$
Albert Southern Railway, New Brunswick	50,460	
Algoma Central and Hudson Bay Railway	2,048,704	
Brantford, Waterloo and Lake Erie Railway	57,600	
Bruce Mines and Algoma Railway	53,920	
Canada and Gulf Terminal Railway	210,054	
Canada Central Railway—Peace River Bridge		175,000
Central Railway of Canada, Quebec	30,145	
Colchester Coal and Railway Company	12,800	
Cumberland Railway and Coal Company, Nova Scotia	39,850	
Dominion Coal Company, Nova Scotia	87,808	
Edmonton, Dunvegan and British Columbia Railway	338,382	
Erie and Huron Railway	96,000	
Ha Ha Bay Railway Company, Quebec	231,462	
Harvey Branch Railway, New Brunswick	5,554	
Residue of cost of steamer *Sheba*		78,611
Joggins Railway, Nova Scotia	37,500	
Klondyke Mines Railway	197,184	
Lake Erie, Essex and Detroit Railway	118,400	
Lake Erie and Detroit River Railway	357,451	
L'Assomption Railway, Quebec	11,200	
Leamington and St. Clair Railway	51,200	
Maritime Coal and Railway Company	3,200	
Minudie Coal Company, Nova Scotia	18,544	
Napierville Junction Railway	173,440	
North Railway		250,000
North Shore Railway Company, Beersville Coal and Railway Company	27,616	
Northern New Brunswick Seaboard Railway Company	108,160	
Ottawa and New York Railway	262,384	
Pacific Great Eastern Railway	2,478,500	
Phillipsburg Junction and Quarry Company	23,712	
Pontiac and Renfrew Railway	13,600	
Port Nelson Terminal		6,240,096
Quebec, Montmorency and Charlevoix Railway	96,000	
Schomberg and Aurora Railway	46,144	
St. Lawrence and Adirondack Railway	149,482	
St. Louis Richibucto Railway	22,400	
Temiskaming and Northern Ontario Railway	2,134,080	
Total—Other Railways	9,592,936	[12] 6,743,707

Interest on loans made to the Canadian National Railway System and Predecessor Companies for capital expenditures and deficits, was never taken into the accounts of the government but interest amounting to $530,832,598 was shown on the books of the railway. The total amount of interest calculated up to December 31, 1936 was $574,781,637. Any claim the government may have for such interest was transferred to the Canadian National Railways Securities Trust as provided for by the Canadian National Railways Capital Revision Act for 1937.

*Includes Air Canada.

[1] See items referred to in footnote [1] Statement of Net Debt in this section.

[2] As at the implementation of the Capital Revision Act, 1937.

[3] Includes $89,731,594 repaid prior to the implementation of the Capital Revision Act, 1937 and $270,037,438 transferred to the Securities Trust pursuant to the said Act.

[4] Comprised of deficit advances outstanding at the time of implementation of the Capital Revision Act, 1937.

[5] Includes amounts in respect of the Canadian National Railways and Air Canada operating deficits which also appear under "Cash contributions" above.

[6] Loans to, and investments in, Canadian National Railways.

[7] These shares were received in exchange for 180,000 shares of Canadian Northern Railway Capital Stock valued at $18,000,000.

[8] Represents capital loss on retirement of steam locomotives for the years 1956, 1957, 1958, 1959 and 1960.

[9] See item referred to in footnote [5] Statement of Net Debt in this section.

[10] See Statement of Contingent Liabilities.

[11] See items referred to in footnote [3] Statement of Net Debt in this section.

[12] See items referred to in footnote [2] Statement of Net Debt in this section.

Losses of $1,000 or more due to accidental destruction of, or damage to, assets which would normally be covered by insurance had such coverage existed

Department	Buildings	Contents	Equipment	Vehicles	Miscellaneous	Total
	$	$	$	$	$	$
Agriculture	8,300		233,807	9,661	14,255	266,023
Communications			28,094	8,171		36,265
Energy, Mines and Resources			(1)124,942	25,303		150,245
Environment	120,000	188,206	1,329,324	42,525	57,990	1,738,045
External Affairs	2,492	31,310		(2)27,043		60,845
Finance			663			663
Indian Affairs and Northern Development	1,109,228	31,000	22,150	36,448	(3)22,909	1,221,735
Industry, Trade and Commerce			2,866		2,663	5,529
Manpower and Immigration—						
Unemployment Insurance Commission				(4)2,800		2,800
National Defence	191,107	228,952	2,274	186,330	(5)9,839	618,502
National Health and Welfare	12,500	2,000	(6)3,622	4,100		22,222
National Revenue—						
Taxation			8,034			8,034
Post Office	17,851		16,179	37,502	2,100	73,632
Public Works	145,905		2,158	8,278	6,743	163,084
Regional Economic Expansion		4,313		10,374		14,687
Secretary of State—						
Public Service Commission			(7)3,720			3,720
Public Archives			(8)1,679			1,679
Solicitor General—						
Correctional Services		8,465				8,465
Royal Canadian Mounted Police	13,600			5,400		19,000
Supply and Services—						
Canadian Arsenals Limited	847,080	470,510	528,598			1,846,188
Transport	33,628		301,850	57,788	2,780	396,046
Urban Affairs—						
National Capital Commission	16,000		1,145			17,145
Veterans Affairs	66,791	60,502				127,293
Total	2,584,482	1,025,258	2,611,105	461,723	119,279	6,801,847

NOTES:

(1) Of this amount $1,240 was due to theft.

(2) Includes $16,288 pertaining to theft of four vehicles at posts abroad.

(3) Includes losses due to theft: Boat $1,300; Artifact -Indian Tomahawk Pipe $8,000 and Hudson's Bay Co Trade Gun $1,000.

(4) Dodge truck purchased March 14, 1973 damaged beyond economical repair November 1975, cancelled from our inventory.

(5) Includes theft of one parachute, helmet mask assembly and cylinder valued at $1,220.

(6) Of the total amount $2,005 is due to theft of a hand truck and three electric typewriters from departmental offices in Ottawa and Vanier, Ontario.

(7) Audio visual training aids and office machinery stolen from various language schools.

(8) Theft of $1,679.

Report of Surplus Material disposed of in 1975-76

	Obsolete but serviceable		Surplus but serviceable		Surplus but repairable	Scrap
	Cost	Value obtained	Cost	Value obtained	Value obtained	Value obtained
	$	$	$	$	$	$
Agriculture	202	25	175	130	37,299	2,306
Communications	19,984	1,232	26,890	2,745	18,154	770
Consumer and Corporate Affairs	140	30	3,282	1,340	3,679	415
Energy, Mines and Resources—						
Department	11,034	18,659	23,300	2,325	37,127	11,728
Atomic Energy of Canada		100		49,506	38,768	25,315
Environment—						
Department	169,131	1,922	70,295	9,726	219,729	1,679
International Great Lakes Fisheries Commission			600	60	1,693	10
External Affairs			35,292	38,061	204,890	160
Finance—						
Department			1,091	140		
Insurance	1,455	370	155	32		
Indian Affairs and Northern Development	9,310	1,352	37,023	3,927	76,790	8,636
Industry, Trade and Commerce—						
Department			510	400	45	20
Statistics Canada			1,800	1,200	88	5
Justice					15	400
Labour—						
Department			4,691	1,142	648	
Information Canada		40		450	1,812	15
Manpower and Immigration—						
Department	12,821	3,073	30,918	2,141	9,275	1,893
Unemployment Insurance Commission			56,166	6,099	19,267	5,604
National Defence	5,122,718	278,993	14,608,608	1,482,079	3,981,616	842,068
National Health and Welfare	26,840	2,348	69,001	14,004	46,095	9,673
National Revenue—						
Customs and Excise	3,235	393			19,816	
Taxation	4,500	25	4,088	50	26,939	11
Post Office	11,062	17,568	11,971	13,297	29,551	7,629
Public Works	128,876	13,500	322,440	20,898	90,131	17,545
Science and Technology—						
National Research Council of Canada	111,021	1,811	265,355	5,045	20,134	640
Science Council of Canada			2,000			
Regional Economic Expansion	5,249	630	2,072	698	2,234	35
Secretary of State—						
Department			4,993	962	1,514	326
Canadian Broadcasting Corporation				820	15	
National Museums of Canada			2,500	203		
Public Archives					5,305	20,851
Public Service Commission					669	
Solicitor General—						
Correctional Services	2,767	506	60,885	17,425	15,659	8,287
Royal Canadian Mounted Police	491,262	31,588	663,997	57,263	391,607	18,242
Supply and Services—						
Department	39,559	8,875	325,138	13,965	374,688	78,979
Canadian Arsenals Limited				541	97	
Crown Assets Disposal Corporation		25			13,270	5
Royal Canadian Mint		5,224			420	1,338
Transport—						
Department	203,760	8,557	157,268	26,204	147,625	26,990
Atlantic Pilotage Authority					7,895	
National Harbours Board					3,301	
Pacific Pilotage Authority					95	
St Lawrence Seaway Authority		351		2,451	20,758	12,577
Urban Affairs—						
Central Mortgage and Housing Corporation			19,469	3,787	4,864	129
Veterans Affairs			47,482	4,318	36,134	1,134
Total	6,374,926	397,197	16,859,455	1,783,434	5,909,711	1,105,415

Summary of Accounts Properly Chargeable to the Fiscal Year 1975-76 but carried over to the Fiscal Year 1976-77

Department	Vote No.	Invoice received on or before April 30, 1976 — Inter-departmental — Insufficient funds	Inter-departmental — Other reasons	Other — Insufficient funds	Other — Other reasons	Invoice received after April 30, 1976 — Inter-departmental	Other
		$	$	$	$	$	$
Agriculture	1		1,500		5,344	531	32,921
	5		3,758		91,894		2,581
	10				1,007	1,615,816	
	15					6,420	7,018
	20				5,048		2,136
	25				2,093		17,425
	40					7,475	19,824
	45						8,667
	60				7,309		268,883
Agriculture Revolving Fund					42,715		75,641
Agricultural Stabilization Board					967,234		
Agricultural Products Board			13,357		22,410	47,399	75,364
Race Track Supervision Revolving Fund					146,548	99,116	210,381
			18,615		*1,291,602*	*1,776,757*	*720,841*
Communications—							
Department	1					20,948	145,871
	5						1,436
Canadian Radio-Television Commission	15		27	49,516	4,891	9,202	54,145
			27	*49,516*	*4,891*	*30,150*	*201,452*
Consumer and Corporate Affairs—							
Department	1		96		2,217		2,816
	5		824		2,994	3,933	8,627
	10		460		2,991	199	2,911
	15		79		981	65	1,068
	25				25		56
Anti-Inflation Board	35A				2,591	622	17,804
			1,459		*11,799*	*4,819*	*33,282*
Energy, Mines and Resources—							
Department	1		26,381		30,414	10,122	13,031
	5		1,264		19,054	27,398	21,933
	20		36,133	586,878	279,044	16,303	34,669
Energy Supplies Allocation Board	60		93		12,000		36
National Energy Board	70				23,703	1,015	4,166
			63,871	*586,878*	*364,215*	*54,838*	*73,835*
Environment	1		974		1,689	4,820	5,959
	5		5,563		22,674	8,868	96,554
	10			1,671,636	37,506		17,059
	25		5,831		47,827	53,916	82,074
	30	604		285,824	20,198	81	91,441
		604	*12,368*	*1,957,460*	*129,894*	*67,685*	*293,087*
External Affairs—							
Department	1		128,429		178,471	157	5,124
	5		1,182		34,268		19,676
Canadian International Development Agency	25		112,665		24,622	129,004	68,779
International Joint Commission	40		1,229			8	295
			243,505		*237,361*	*129,169*	*93,874*
Finance—							
Department	1		2,374				5,000
Auditor General	15		195			315	5,364
Insurance	20					286	
			2,569			*601*	*10,364*
Governor General and Lieutenant-Governors	1					49	4

Summary of Accounts Properly Chargeable to the Fiscal Year 1975-76 but carried over to the Fiscal Year 1976-77—*Continued*

Department	Vote No.	Invoice received on or before April 30, 1976 — Inter-departmental — Insufficient funds	Inter-departmental — Other reasons	Other — Insufficient funds	Other — Other reasons	Invoice received after April 30, 1976 — Inter-departmental	Other
		$	$	$	$	$	$
Indian Affairs and Northern Development	1					8,189	19,859
	5	90,407	6,040[1]	501,736	1,508,772[1]	644,169	418,304
	10	25,305		1,026,039	21,789[2]	348,261	48,683
	25		10,042			41,629	
	30		211			3,350	4,226
	65		16,830		248,671	22,135	23,419
	70				40,717		22,893
		115,712	*33,123*	*1,527,775*	*1,819,949*	*1,067,733*	*537,384*
Industry, Trade and Commerce—							
Department	1				2,191	2,315	106,508
	5		19				
	10			6,705,400	5,202,688		1,378,212
	40				142	400	1,234,263
	45						891
	50						21,116
	55					18	760
Statistics Canada	65		13,980			341	8,851
			13,999	*6,705,400*	*5,205,021*	*3,074*	*2,750,601*
Justice	1					2,760	19,883
	25					87	250
	30					4	8,749
						2,851	*28,882*
Labour—							
Department	1				210	3,779	57,969
	Stat.				64,614		537,820
Canada Labour Relations Board	5						419
Information Canada	10						38,304
					64,824	*3,779*	*634,512*
Manpower and Immigration	1		3,403		45,132	15,397	24,469
	5		10,486		66,410	31,505	107,768
	10		93,097		1,430,943	8,024	46,106
	15		2,345		11,977	6,296	62,771
	20	70,392	16,290	30,077		7	9,413
		70,392	*125,621*	*30,077*	*1,554,462*	*61,229*	*250,527*
National Defence	1		866,402[3]	3,312,813	4,152,309[3]	234,399	2,399,527
	5	2,058,431		11,605,053	5,686	41	1,759,448
		2,058,431	*866,402*	*14,917,866*	*4,157,995*	*234,440*	*4,158,975*
National Health and Welfare	1		1,815		1,162	45,008	435
	5					10	2,019
	15		54,748		55,752	33,167	665,290
	20		2,103				6,234
	25		61,772		69,830	14,297	462,539
	35				760	65	6,975
	40		22,718		263		136
	45		2,198		6,908	9,835	24,095
	50				2,015,028		187,181
			145,354		*2,149,703*	*102,382*	*1,354,904*
National Revenue—							
Customs and Excise	1		6,338		2,945	41,461	20,490
Taxation	5		1,419		9,030	2,202	5,787
Office of Administrator—							
Anti-Inflation Board	10b						170
			7,757		*11,975*	*43,663*	*26,447*

Summary of Accounts Properly Chargeable to the Fiscal Year 1975-76 but carried over to the Fiscal Year 1976-77—*Continued*

Department	Invoice received on or before April 30, 1976					Invoice received after April 30, 1976	
	Inter-departmental			Other			
	Vote No.	Insufficient funds	Other reasons	Insufficient funds	Other reasons	Inter-departmental	Other
		$	$	$	$	$	$
Parliament—							
Senate	1	89,963			4,051	1,720	
House of Commons	5	735,636		66,276			
		825,599		*66,276*	*4,051*	*1,720*	
Post Office	1		15,157		169,840	141,534	127,483
	5				55,943		991,490
			15,157		*225,783*	*141,534*	*1,118,973*
Privy Council—							
Privy Council Office	1				1,165	1,908	21,659
Canadian Intergovernmental Conference Secretariat	5					2,838	3,362
Chief Electoral Officer	10		1,871				
Economic Council of Canada	20	1,450					
Public Service Staff Relations Board	25				525	378	5,505
		1,450	*1,871*		*1,690*	*5,124*	*30,526*
Public Works	1		28,110		5,609	518	17,743
	5		23,355		9,354	194	7,835
	10		319,500		3,113,509	10,868	236,734
	15		25,034		3,030,733	5,745	1,055,528
	20		2,956		149,519	6	2,907
	25		4,902		1,053		2,364
	35		23		1,887		
	45		8		8,033	12	3,653
	50		911		129,413		
	WCA		1,182,315	23,980	1,593,946	1,665	76,953
			1,587,114	*23,980*	*8,043,056*	*19,008*	*1,403,717*
Regional Economic Expansion	1		428		7,596	2,994	21,129
	5	56,274		136,215			5,398
	10			1,469,931	627,359		465,642
	20			58,107			
		56,274	*428*	*1,664,253*	*634,955*	*2,994*	*492,169*
Science and Technology—							
Department	1					2,092	714
National Research Council	5					2,180	38,273
	25					9,831	11,339
Science Council of Canada	40					191	1,072
						14,294	*51,398*
Secretary of State—							
Department	1					3,067	21,155
	5					49	49
	15					359	2,638
	30	23,960		213,475	25,308	2,805	42,006
	35					7,233	12,748
Canadian Film Development Corporation	Stat.						340
National Library	85					47,922	10,304
National Museums	90		65,547		258,614		40,819
Public Archives	95	37,722		46,334			3,847
Public Service Commission	115				89,736	53,971	32,266
Representation Commissioner	Stat.		6,065				722
		61,682	*71,612*	*259,809*	*373,658*	*115,406*	*166,894*
Solicitor General—							
Department	1				13,000	52,697	43,520
Correctional Services	5		3,887		57,676	13,088	227,649
	10				60,161	10,359	49,800
	15		779		30,802	9,408	37,545
Royal Canadian Mounted Police	20		34,461		124,108	154,637	309,782
	25				40,418	396,630	88,726
			39,127		*326,165*	*636,819*	*757,022*

Summary of Accounts Properly Chargeable to the Fiscal Year 1975-76 but carried over to the Fiscal Year 1976-77—*Concluded*

Department	Vote No.	Invoice received on or before April 30, 1976				Invoice received after April 30, 1976	
		Inter-departmental		Other			
		Insufficient funds	Other reasons	Insufficient funds	Other reasons	Inter-departmental	Other
		$	$	$	$	$	$
Supply and Services	1				1,920	3,260	14,354
	15				9,890	33,590	16,068
					11,810	*36,850*	*30,422*
Transport—							
Department	1					17	6,427
	10		3,438		60,541	3,191	81,613
	15				8,023	3	586,211
	20		70,402		1,125,877	239,345	615,370
	25				3,335,876		861,024
	40		1,023				30,027
	45						1,405
	60						26,951
Canadian Transport Commission	80		94		125	1,678	752
	85						118,195
			74,957		*4,530,442*	*244,234*	*2,327,975*
Treasury Board	1		9,508				10,471
Urban Affairs—							
Department	1		76,474				44,273
Canadian Habitat Secretariat	40	16,775		172,109		81,286	179,701
		16,775	*76,474*	*172,109*		*81,286*	*223,974*
Veterans Affairs	1		117				
	45		9,022		442,728		246,259
	55		101			560	6,085
RCMP	20		43,285			49,642	
CIDA	25		10,135			2,168	
			62,660		*442,728*	*52,370*	*252,344*
Total		3,206,919	3,473,578	27,961,399	31,598,029	4,934,858	18,034,856

Notes:

(1) The difference between expenditures and appropriations was $3,723,183 which included $2,208,371 of restricted controlled allotments leaving a balance of $1,514,812 that could have been utilized.

(2) The difference between expenditures and appropriations was $7,121,789 which included $7,100,000 of restricted controlled allotments leaving a balance of $21,789 that could have been utilized.

(3) The difference between expenditures and appropriations was $8,738,615 which included $3,719,904 of restricted controlled allotments leaving a balance of $5,018,711 that could have been utilized.

SECTION 12

PUBLIC ACCOUNTS 1975-76

Statements as Required by the Financial Administration Act

CONTENTS

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17(8)	Each remission of a tax, fee or penalty of $1,000 or more granted by the Governor in Council	12·2
18(2)	Obligations, debts and claims deleted from the Public Accounts	12·22
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STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT c. F-10, R.S., as amended

SECTION 17(8)

Each remission of a tax, fee or penalty of $1,000 or more granted by the Governor in Council

ENERGY, MINES AND RESOURCES— NATIONAL ENERGY BOARD

Remission of oil export charges imposed on certain crude oils exported from Canada during November, 1974 by Order-in-Council PC 1975-2235 dated September 25, 1975:

Amoco Canada Petroleum Company Ltd.	150,000
Ashland Oil Canada Limited	153,128
Gibson Petroleum Company Limited	27,143
Husky Oil Operations Ltd.	82,981
Koch Oil Co Ltd.	650,502
Mobil Oil Canada Ltd.	565,923
Murphy Oil Company Ltd.	70,138
	1,699,815

Remission of oil export charges imposed on certain oil products exported during the first and second days of June 1975 by Order-in-Council 1975-2313 dated October 2, 1975:

Imperial Oil Limited	757,219
Sun Oil Company of Canada Limited	23,712
	780,931

Remission of oil export charges by Order-in-Council PC 1975-1/2585 dated October 28, 1975 imposed on the exportation of crude oil from Canada where that crude oil was refined into pretroleum products which

(a) were imported into Canada by the same person who exported the crude oil from which the petroleum products were refined, and
(b) were used as a source of energy:

Council of Forest Industries of British Columbia	488,000
Imperial Oil Limited	475,584
Mohawk Oil Ltd.	248,762
	1,212,346

Remission of oil export charges imposed on certain crude oil and equivalent hydrocarbons exported during July, 1975 by Order-in-Council PC 1975-2981 dated December 18, 1975:

Amoco Canada Petroleum Company Ltd.	792,444
Ashland Oil Canada Limited	853,302
Clark Oil & Refining Corporation	639,900
Dome Petroleum Corporation	469,329
Gibson Petroleum Company Limited	219,831
Gulf Oil Canada Limited	317,824
Hudson's Bay Oil and Gas Company Limited	2,566,350
Husky Oil Operations Ltd.	77,283
Imperial Oil Limited	3,346,632
Koch Oil Co Ltd.	1,827,291
Mobil Oil Canada Ltd.	1,100,859
Murphy Oil Company Ltd.	1,537,382
Shell Canada Ltd.	1,729,005
Sun Oil Company of Canada Limited	638,070
Texaco Explorations Canada Ltd.	1,386,848
Union Oil Company of Canada Limited	36,790
	17,539,140

Remission of oil export charges exempting from these charges the exportation of certain crude oil on condition that petroleum products are returned to Canada by Order-in-Council PC 1975-3013 dated December 23, 1975:

Imperial Oil Limited	2,173,725
Total Energy, Mines and Resources	23,405,857

DEPARTMENT OF NATIONAL REVENUE— CUSTOMS AND EXCISE

Remission of customs and excise duties and taxes (exclusive of those for benefit of non-profit institutions, Government Departments and Crown corporations) where the total remitted was $1,000 or over.

Customs duty and excise taxes ordinarily payable on goods purchased in or imported into Canada by the Government of the United States, or its authorized agent on behalf of the Government, to be used in connection with United States Government projects, joint Canada—United States projects, or United States Government establishments in Canada:

Canadian General Electric Company Limited, Toronto, Ont.	171,306
Cape Race Loran "C" Station, Trepassy, Nfld.	6,142
Denlen Electronics (International) Limited, Thornhill, Ont.	33,933
Department of Supply and Services, Canadian Forces Depot, Downsview, Ont.	4,122
Genelcom Limited, Toronto, Ont.	27,108
I T T Canada Limited, Toronto, Ont.	61,871
Pine Tree Radar Station, C F B Edmonton, Alta.	28,800
Raytheon Canada Limited, Waterloo, Ont.	17,749
Westinghouse Canada Limited, Toronto, Ont.	4,520
	355,551

Customs duty and excise taxes on articles and materials for use in contracts under defence production and development sharing arrangements between the Government of Canada and the Government of the United States of America:

A Q A Industries, Waterloo, Ont.	8,804
A T C O Special Products Division, Calgary, Alta.	5,807
Beckman Instruments Incorporated, Toronto, Ont.	6,314
Braydon Electro Limited, Quebec, Que.	5,365
Canadair Limited, Montreal, Que.	94,569
Canadian General Electric Company Limited, Toronto, Ont.	37,545
Canadian Industries Limited, Montreal, Que.	37,369
Canadian Vickers Limited, Montreal, Que.	1,873
Chicopee Manufacturing, Kitchener, Ont.	17,542
Corporation D'Electronique—Shefford Incorporated (La) Shefford, Que.	12,237
Davie Shipbuilding Limited, Montreal, Que.	44,832
Fairchild Semiconducter, Mississauga, Ont.	2,847
Fleet Industries Division of Ronyx Corporation Limited, Fort Erie, Ont.	9,680
Garrett Manufacturing Limited, Rexdale, Ont.	97,538
Genelcom Limited, Toronto, Ont.	2,811

SECTION 17(8)—*Continued*

DEPARTMENT OF NATIONAL REVENUE—CUSTOMS AND EXCISE—*Continued*

General Instruments of Canada Limited, Toronto, Ont.	6,074
Gil Wal Machine Limited, Waterloo, Ont.	1,269
Hamilton Avnet International, Toronto, Ont.	9,190
Hawker—Siddeley Canada Limited, Toronto, Ont.	25,223
Hermes Electronics Limited, Dartmouth, N S.	1,556,881
Joly Engineering Limited, Montreal, Que.	2,965
Julgy Metal Incorporated, St Jerome, Que.	3,279
Kardam Manufacturing Limited, Windsor, Ont.	6,539
Linamar Machine Limited, Ariss, Ont.	59,868
Litton Systems (Canada) Limited, Rexdale, Ont.	105,981
Motorola Semiconductor Products, Toronto, Ont.	14,085
Oden Machine Works Limited, Kitchener, Ont.	8,842
Pierce—Precision Incorporated, Kitchener, Ont.	5,683
R J Stangl Company, Kitchener, Ont.	4,017
Radio Engineering Limited, Atholville, NB.	8,117
Raytheon Canada Limited, Stratford, Ont.	10,272
S P International Limited, Vancouver BC.	2,525
Standard Products Limited, Stratford, Ont.	9,844
Sparton of Canada Limited, London, Ont.	20,646
Techwest Enterprises, Vancouver, BC.	3,159
Vestshell Incorporated, Montreal, Que.	3,209
W C Wood Limited, Guelph, Ont.	13,017
York Division, Borg—Warner Canada, Rexdale, Ont	28,137
	2,293,955

Remission of customs duty and excise taxes paid on imported goods which are the subject of drawback claims:

Asgrow Canada Limited, Brooks, Alta.	1,104
C P F Plastics Limited, Montreal, Que.	4,580
Calvert of Canada Limited, Gimli, Man.	179,665
BC Distillery Company Limited, New Westminster, BC.	202,049
Canadian Mist Distillers Limited, Collingwood, Ont.	117,334
Hamilton Junior Chamber of Commerce, Hamilton, Ont.	1,392
Kirkby Crushers Limited, North Vancouver, BC.	3,512
Melchers Distillers Limited, Berthierville, Que.	18,360
Potters Distillers Limited, Langley, BC.	2,700
Hiram Walker and Sons Limited, Walkerville, Ont.	238,149
	768,845

Remission of excise duty on beer or spirits lost due to defects in storage facilities or in transportation equipment:

Alberta Liquor Control Board, Edmonton, Alta.	3,310
Brasserie Molson du Quebec Limitee (LA), Montreal, Que.	2,033
Carling O'Keefe Limited, Calgary, Alta.	2,893
Carling O'Keefe Limited, Vancouver, BC.	1,760
Columbia Brewing Ltd, Creston, BC.	4,583
Corby Distilleries Limited, Corbyville, Ont.	1,855
Hiram Walker and Sons Limited, Walkerville, Ont.	6,913
Labatt's Limited, London, Ont.	4,248
Labatt Breweries of British Columbia Limited, New Westminster, BC.	1,885
Liquor Control Commission, Winnipeg, Man.	3,930
Liquor Control Board, Province of British Columbia, Vancouver, BC.	2,082
Liquor Control Administration Branch, Province of British Columbia, Vancouver, BC.	1,393
Liquor Administration Branch, Province of British Columbia, Vancouver, BC.	2,083
Melcher's Distilleries Limited, Berthierville, Que.	1,246
Societe des Alcools du Quebec, Montreal, Que.	23,623
Societe des Alcools du Quebec, Quebec, Que.	8,395
	72,232

Remission of excise duty on grain or food source spirits other than wine spirits for shipment from distillers to Licensed Bonded Manufacturers (Wine):

Acadian Distillers Limited, Bridgetown, NS.	98,201
Calona Distillers Ltd, Kelowna, BC.	174,635
Central Canadian Distilling Corp, Ltd.	901,701
	1,174,537

Remission of customs duties and excise taxes in excess of that payable on 1/120th of the value of various vessels and aircraft for each month or portion thereof they remained in Canada:

Bell Helicopter Company.	387,708
Canadian Fuel Marketers Limited.	1,434,233
Canadian National Railways.	106,829
Canadian Superior Oil Limited.	174,345
Cartier Railway Company.	74,094
Cessna Aircraft Company.	100,891
Chesapeake and Ohio Railway.	12,352
Collins Avionics Radio.	11,357
Corpac Canada Limited.	68,448
Gary Aviation.	6,168
Groundwater, W H.	3,256
Golden Eagle Canada Limited.	644,583
Gulf Oil Canada Limited.	231,222
Innotech Aviation Limited.	124,601
International Jet Air Limited.	10,287
Kelowna Flightcraft Limited.	18,264
Kootenay Aircraft Sales and Service.	5,590
Ministry of Transport.	4,750,690
Murphy Oil Company Limited.	280,487
Napierville Junction Railway Company.	24,006
Penn Central Transportation Company.	40,126
Quebec North Shore and Labrador Railway Company	95,175
Saturn Airways.	473,294
Textron Canada Limited.	280,487
	9,358,493

The following Order-in-Council was not acted upon during the fiscal year 1975–76:

PC 1966—37/1899 October 6, 1966

Remission of duties and taxes by Order-in-Council PC 1953—18/894 dated June 9, 1953, on importations of non-duty paid locomotives and miscellaneous railway equipment used temporarily in Canada by railway companies during the fiscal year 1975–76:

British Columbia Railway.	4,326
Burlington Northern Railway.	533,592

SECTION 17(8)—*Continued*

DEPARTMENT OF NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

Canadian National Railways	283,723
Canadian Pacific Railway	56,110
Chesapeake and Ohio Railway	58,626
Napierville Junction Railway	11,088
Penn Central Company	25,998
Quebec Cartier	26,231
Quebec, North Shore and Labrador	94,087
	1,093,781

To amend reporting in 1974–75 Public Accounts

	Reported in 1974–75	Should have been
British Columbia Railway	28,893	21,776
Burlington Northern Railway	313,613	272,788
Canadian National Railways	556,933	582,958
Canadian Pacific Railway	141,312	140,898
Chesapeake and Ohio Railway	103,652	102,950
Penn Central Railway	147,780	154,148

Remission of sales tax payable on the initial revenue movement of new railway cars from point of manufacture in Canada to the area destined for use in exclusive international service:

British Columbia Railway Company, Vancouver, BC.. One thousand seven hundred and fifty bulkhead flat cars manufactured by Hawker—Siddeley Canada Limited, Trenton, N S for use in international service by the British Columbia Railway Company.	3,266,454

Remission of customs duties otherwise payable on goods, tooling, ground support equipment, and initial support spares for use in the development, manufacture and initial activation of F5 and T38 type aircraft, with effect from October, 1965:

Canadair Limited, Montreal, Que	10,643
Patlon Aircraft and Industries Limited, Toronto, Ont..	2,296
	12,939

Remission of customs duty and sales tax on domestic and imported parts, materials, equipment and commissary and passenger convenience items for use on aircraft employed in combined international and domestic service:

Canadian Pacific Air Lines Ltd, Vancouver, BC	493,871
Nordair Ltd, Montreal, Que	79,425
Pacific Western Airlines Ltd, Vancouver, BC	61,633
Quebecair, Montreal, Que	13,441
	648,370

Remission of customs duties in respect of certain motor vehicles, and in respect of parts and accessories and parts thereof for such vehicles:

American Motors Canada Limited, Brampton, Ont...	25,730,801
Canadian Motor Industries Limited, Sydney, NS	84,762
Chrysler Canada Limited, Windsor, Ont	17,529,069
Elcowood Industries Limited, Windsor, Ont	1,200
General Motors of Canada Limited (Diesel Division), London, Ontario	54,597
Hayes Trucks Limited, Vancouver, BC	282,326
International Harvester Company of Canada Limited, Hamilton, Ont	11,637,745
Mack Trucks of Canada Limited, Toronto, Ont	829,400
W H Olson Manufacturing Company Limited, Tilbury, Ont	2,890
	56,152,790

Remission of duty and tax in excess of that payable on 1/60th of the value of certain goods for each month or portion thereof they remain in Canada during the fiscal year 1975-76 and where in all cases the amount was not less than $25.00:

A C Wickman Limited	1,298
A D T Security Systems	2,360
A G T	2,104
A M F Tuboscope	86,308
A R Williams Machinery Limited	2,339
A Schulman Canada Limited	1,141
A S Distributors Incorporated	14,044
A S E A Limited	1,203
A Woodcock Wiltron Company	3,279
Abel Manufacturing Company Incorporated	1,759
Abex Industries	4,385
Abitibi Paper Company Limited	29,297
Absolute Security Limited	1,597
Accoustics Development Corporation of Canada Limited	2,784
Accuity Systems Incorporated	3,890
Accu—Ray of Canada Limited	45,880
Acres Consulting Services	1,091
Action Traders Company Limited	2,191
Adcom Electronics Limited	1,317
Advance Industries Electronics	1,333
Aero Mayflower Transit Company	1,804
Aircon Aviation Services	10,520
Air Canada	6,795
Air King Limited	4,873
Airmark	2,193
Akhurst Machinery	7,421
Akron Manufacturing Company	3,055
Aladdin Industries Incorporated	16,946
Alan Crawford Associates Limited	53,933
Albany Felt Company of Canada Limited	47,758
Alberta Gas Chemicals	14,575
Alberta Gas Trunk Line Company Limited	17,644
Alberta Engineering Limited	1,195
Alcan Canada Products Limited	29,535
Alexander Tools (Quebec)	1,737
Algoma Steel Corporation Limited	2,906
Allen Bradley Canada	1,856
Allied Chemical Canada Limited	6,949
Allis Chalmers	4,736
Allis Chalmers Romlex Limited	2,906
Alpine Productions	3,789

SECTION 17(8)—*Continued*

DEPARTMENT OF NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

Alston Division of Conrac Corporation	5,538
Aluminum Company of Canada Limited	20,347
Amac Equipment Limited	10,687
Amax Coal Company Limited	1,466
American Air Filter Canada Limited	5,276
American Can of Canada Limited	11,284
American Chain and Cable Company	10,456
American Optical Corporation	13,700
Ametek Straza Division	1,560
Amoco Canada Limited	17,533
Amok Limited	6,532
Amplitrol Electric Limited	1,127
Andco Anderson	3,438
Anglo Pulp and Paper Mills	1,434
Armstrong Cork Industry	21,375
Arrco Saxon Company	1,026
Arrow Hart of Canada Limited	5,496
Artec Canada Limited	1,732
Associated Container Transportation	24,498
Atlas Steel Company	1,182
Atomic Energy of Canada Limited	4,018
Atwood and Morrill Company Limited	6,042
Aurora Plastics of Canada Limited	18,702
Aurora Products	2,739
Autometrics Company	2,795
Automobiles Renault Canada Limited	2,467
Auto Pallets Boxes Ontario Limited	1,244
Aviation Electric	4,192
Avon Products Limited	4,196
BBR Bird Company	1,467
BD Spear Medical Systems	3,664
BF Goodrich Limited	4,987
BLH Canada Limited	1,007
BOAC	7,436
Babcock and Wilcox Canada Limited	22,067
Baily River Farms Limited	4,382
Balance Technology	1,301
Barber Colman Canada Limited	3,940
Barber Industries	1,696
Barnes Big Sky Concessions	1,950
Baron Rubber Limited	2,501
Barringer Research Limited	1,003
Bausch and Lamb Optical Company Limited	1,395
Baxter Laboratories	2,761
Bay Concrete Products Limited	8,586
Beckman Instruments Incorporated	38,285
Beckwith Bemis Limited	1,078
Bedford Industries Limited	22,726
Behlen Wickes Company Limited	3,831
Bel-Aire Shipyards Limited	1,019
Bell Aerospace of Canada	2,444
Bell Canada	11,283
Bell Helicopter	22,435
Bell Northern Research	1,466
Bellevue Pathe Limited	2,338
Bellows International Limited	5,120
Beloit Sorel Walmsley	1,016
Bendix Corporation	3,102
Beneke Industries Limited	3,476
Benner, Ralph E	21,929
Bentley Nevada Canada Limited	4,331
Beok Consultants	2,497
Bergar/Bergair Incorporated	13,826
Berry Hill Limited	4,265
Berthold Foto Type Company	3,284
Betz Laboratories Limited	3,965
Binder Tool and Mold Limited	41,245
Bingham—Williamette Limited	7,622
Bitco Sales and Service Limited	1,740
Black, Clawson, Kennedy Limited	3,785
Blackstone Industrial Products Limited	91,292
Boeing Company Incorporated	18,369
Boeing Computer Services Limited	3,990
Borden Chemical Company (Canada) Limited	67,698
Borg Warner Chemicals Limited	1,854
Borhaug, Jan E	3,032
Boyle—Midway (Canada) Limited	1,082
Brake P T Lining Company Incorporated	1,421
Braum Electric Company Canada Limited	15,906
Braun Engineering Testing Incorporated	9,255
Brian Engineering Limited	1,801
British Airways	6,858
British Columbia Broadcasting System Limited	9,429
British Columbia Forest Products Limited	7,056
British Columbia Hydro and Power Authority	2,910
British Columbia Railway	35,399
British Columbia Telephone	5,156
Bruel and Kjaer Canada Limited	34,468
Brunswick International (Canada) Limited	7,288
Bucyrus Erie Company of Canada Limited	18,022
Budd Automotive Company of Canada	6,812
Bunker Ramo (Canada) Limited	4,941
Burlington Die Castings Limited	3,215
Burlington Business Machines	1,609
Butler Metal Products Company Limited	7,740
Butler Metal Steel	2,087
C A E Electronics	7,668
C C T C	1,850
C E S S C O International Limited	9,025
C F T O TV	10,726
C H C H	12,471
C M Equipment Incorporated	13,126
C O T C	2,437
Cadillac Machines Incorporated	1,451
Calais Water Power Company	1,638
Caldwell A/V Equipment Company Limited	12,042
Calgary Herald	1,406
Calgary Television	1,089
Calgon Canada Limited	4,588
Calma Company	3,410
Calmar Plastics Limited	8,662
Calson Technical Services	3,003
Canada I T W	2,711
Canada Plastic Containers Limited	1,830
Canadian Astro Golf Limited	3,452
Canadian Bechtel Limited	59,367
Canadian Bell Equipment Limited	191,821
Canadian Blower and Forge Company Limited	1,264
Canadian Broadcasting Corporation	22,724
Canadian Dynamics	5,847
Canadian Forest Products Limited	1,694
Canadian Fram Limited	3,547
Canadian Fuel Marketing Limited	759,405
Canadian General Electric	280,596
Canadian Howell Limited	1,657
Canadian Industries Limited	2,980
Canadian Ingersoll Rand Company Limited	9,059

SECTION 17(8)—*Continued*

DEPARTMENT OF NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

Canadian Johns Manville Company Limited	5,656
Canadian Kellog Company	15,197
Canadian Keyes Fibre Limited	5,909
Canadian Laboratories	1,391
Canadian Lady—Canadelle Incorporated	2,234
Canadian Liquid Air Limited	18,321
Canadian Marconi Company	5,393
Canadian Motorola Electronics	45,806
Canadian National	43,853
Canadian National Telecommunications	3,440
Canadian Opera Company	1,297
Canadian Overseas Telecommunications	4,421
Canadian Pacific Airlines Limited	8,194
Canadian Reynolds Metal Company Limited	3,437
Canadian Thermos Products Limited	33,050
Canadian Titanium Pigments	6,512
Canadian Totalisator Company	1,534
Canadian Vac-Hyd Processing	1,085
Canadian Westinghouse Company	1,743
Canadian Worcester Controls Limited	2,463
Canadylet Closures Division	22,750
Can-Dive Services	5,615
Caneck Controls	6,637
Canow Optics and Business Machines Limited	1,753
Canplas Industrials Limited	139,282
Canron Limited	2,902
Cantech Controls	14,964
Capitol Industries Limited	13,780
Capitol Records Canada Limited	1,312
Capwell Plastics Limited	63,811
Cargil Grain Company Limited	1,297
Carnation Company Limited	1,590
Carrier Transcold	14,133
Carter Pontiac Buick Limited	2,369
Cattermole Timber Limited	1,797
Celanese Canada	3,078
Center Tool and Mold Company Limited	1,389
Central Answering Service Incorporated	2,142
Central Canada Exhibition	13,636
Central Data Canada Limited	5,161
Cercast Incorporated	2,364
Champion Spark Plug Company	24,034
Charles Fries Productions Limited	3,685
Checkpoint Systems Incorporated	1,167
Chesapeake and Ohio Railway Company	73,669
Chevron Company	4,194
Chevron Standard	15,822
Chrysler Canada Limited	37,402
Chrysler Canada Outboard Limited	14,072
Chrysler Marine Corporation	2,931
Chinook Air Limited	2,867
Chubb, Mosler and Taylor Safety Systems	1,450
Cidex Limited	45,604
Cinepix Incorporated	3,837
Circle F Canada Limited	5,383
City of Calgary	25,107
City TV	18,410
Cinora Limited	9,958
Clark Equipment General Limited	2,288
Claynor Enterprises	8,301
Clearwater Well Drilling	22,369
Cole Division Litton Business Equipment Limited	19,346
Coleco (Canada) 1974 Limited	76,721
Collins Radio Company of Canada Limited	8,029
Colt Industries Canada Limited	1,235
Colt Developments Limited	1,138
Columbia Insulation Limited	1,167
Combined Market Quotations	1,605
Combustion Power Company Incorporated	2,673
Cominco Limited	2,321
Comite Organisateur Des Jeux Olympiques 1976	1,800
Commanden Aviation	20,054
Communications Manufacturing Company Canada Limited	35,590
Complex Electronics	1,594
Comptic International Limited	2,190
Computer Concepts	9,407
Computer Consols	1,318
Computervision	27,858
Comshake Limited	3,397
Comstock International	8,994
Consolidated Bathurst Paper Sales Limited	9,293
Consolidated Computer	14,123
Consumers Glass Company Limited	8,250
Conterm Division of Central Dynamics Limited	1,965
Continental Can Company	3,883
Control Data Canada Limited	44,784
Cooper Bessmen Company of Canada	3,196
Corning Glass Works of Canada Limited	21,540
Corunna Petroleum	1,760
Cottman Transmission Centre	1,846
Coulter Electronics of Canada Limited	17,347
Crawford Fittings Canada Limited	7,665
Crothers Limited	1,748
Crouse Hinds Canada Limited	6,037
Crown Zellerbach Canada Limited	5,244
Cryovac Limited	1,349
Cuburn Optical Industries of Canada	12,358
Cullen Detroit Diesel Allison Limited	5,535
Cummins Diesel Sales of British Columbia Limited	1,297
Curtis Wright Corporation	2,064
Cyanamid of Canada Limited	9,288
D E S D Division	1,632
D M E Sales Company	3,152
Daishowa Marubene International	1,367
Dales Shirt of Montreal	4,342
Dart Products National Limited	38,362
Datagraphics	1,705
Datamex Limited	3,048
David McKay Limited	10,048
Davis Controls Limited	8,291
Davkor Construction Limited	11,687
Daymond Company Limited	17,825
Dayton Walther Company Limited	2,248
Dean Construction Company Limited	3,619
Debacker and Sons	9,807
Decor Metals Products	1,574
De Havilland Aircraft	57,384
Deke Miles	49,631
De Laval Turbine Canada Limited	8,013
Denlen Electronics	10,515
Dennison Mines Limited	4,699
Dent and Vallis (Canada) Limited	6,203
Department of Supply and Services	1,073
Department of Transport—For Stena Line	2,154
Detroit Edison Company	12,359
Diamond Canapower Limited	10,088

SECTION 17(8)—*Continued*

DEPARTMENT OF NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

Diamond Construction (1961) Limited	5,177
Dictaphone Corporation Limited	9,869
Diesel Division G M Can Limited	27,635
Digital Development	3,843
Digital Equipment of Canada	88,918
Diva Canada	1,143
Doble Engineering Company	3,043
Dodwell and Company Limited	1,304
Doehlar Canada Limited	5,642
Dominion Cellulose Limited	10,543
Dominion Comb and Novelty Company	7,697
Dominion Forge Company Limited	7,450
Dominion Glass Company Limited	5,883
Dominion Road Machinery Company Limited	2,839
Dominion Stores Limited	1,960
Dominion Textile Limited	3,693
Don Chemical Company	14,864
Donlee Plastics	49,436
Donn Products (Canada) Limited	19,050
Dougan, George F	3,825
Dow Badische	7,866
Dow Corning Silicones Limited	2,244
Dresser Olympic Canada	1,176
Dual Lite Products Limited	1,467
Duhamel and Dewar Tire Town	12,252
Dupont, EI	1,084
Dupont of Canada	14,396
Durion of Canada Limited	7,541
Dylex Diversified	2,689
Dywidag Canada Limited	1,300
EBCO Industries	1,102
EB Eddy Company	7,901
EBV Systems	1,570
EKCO Canada Limited	29,680
ESCO Limited	2,944
EW Playford Limited	1,862
Eagle Electric of Canada	6,429
Eagle North Rite Limited	3,039
Eastern Designers Limited	3,436
Eaton Corporation	29,245
Eaton Yale Limited	1,578
Eberline Instruments Corporation	1,637
Economical Mutual Insurance Company	37,815
Edmonton Opera Association	16,614
Edwards of Canada	2,805
Eldorado Nuclear	68,751
Electrohome Limited	2,588
Electro-Nav Incorporated	5,318
Electro Physical Instruments	1,464
Electro Rents (Canada) Limited	18,284
Electronetic Systems Limited	3,933
Emrick Plastics Limited	12,857
Englis Electric	6,247
Envirotech Canada Limited (Eimco Division)	1,535
Epitek Electronics	1,279
Equipment LVR Incorporated	4,042
Eriez of Canada Limited	1,195
Essex International of Canada Limited	2,426
Euclid Canada White Motor Company	4,682
Ex-Cello Corporation	2,586
Execaire Aviation Limited	68,880
F Joseph Lamb Company (Canada) Limited	4,654
Fanon/Osmond	1,347
Farr Company	1,226
Fedco Audio Laboratories	7,963
Fedder Data Centres Incorporated	1,575
Federated Genco Limited	1,350
Federicks Electronics Canada	1,241
Feed Rite Mills (1962) Limited	1,813
Fenex and Scissons Corporation	16,426
Fiat Motors of Canada Limited	2,096
Fibreglass of Canada	4,990
Field Aviation Company Limited	15,147
Filter Queen Corporation (The)	1,428
Finning Tractor and Equipment Company Limited	2,818
Fisher Controls Company Limited	1,153
Fisher Scientific Company Limited	8,092
Formold Plastics of Canada Limited	32,750
Foster Wheeler Limited	1,637
Foxboro Company Limited (The)	2,892
Fram Canada Limited	1,555
Franklin Manufacturing Company (Canada) Limited	25,774
Fraser Companies Limited	30,973
Fraser Boiler Service	3,104
Freddy Clark Old Fashion Revivals	2,187
Freedland Industries Limited	5,929
Fritz Lewer Toff Technical Services	3,372
Fuller Brush Company Limited	4,893
GC Scherer Limited	2,995
GD White Equipment Incorporated	19,620
GTE Automatic Electric Canada Limited	7,187
Galt Wood Tool Limited	1,369
Gandolf Data Communications	4,318
Gardner Denver Company Canada Limited	1,037
Garlack of Canada Limited	1,030
Garrison 8, International Incorporated	6,962
General Foods Limited	1,975
General Motors of Canada Limited	69,791
General Refractories Company of Canada Limited	2,303
General Sound and Equipment Limited	1,252
General Tire and Rubber Company Canada Limited	5,096
Geophysical Services Incorporated	3,514
George D Clayton and Associates	6,268
George W Endress Company Limited	49,442
George Koch and Sons Incorporated	5,634
Georgian Plastics Limited	1,370
Gerry Porton of Image Analyzing Computer	2,379
Giffels, Davis and Jogensen Limited	8,128
Gilson Brothers Company (Canada) Limited	1,072
Gim Metals Limited	10,555
Gold Marc Filter Limited	8,938
Goodyear Canada Incorporated	34,351
Gorman—Rupp of Canada Limited	5,239
Gorrie Merchandising Aids	4,206
Gould Manufacturing Company	3,391
Gozlan Brothers Limited	1,453
Grand Industries Limited	1,946
Great Canadian Oil Sands	63,632
Great Lakes Forging Limited	1,598
Greater Canada Color Printing Limited	2,957
Greco of Canada Limited	2,950
Green, Clifford G	1,214
Griffin Steel Foundries Limited	2,558
Gulf Oil Canada Limited	5,668
Gurney, Mickey	1,187
H G Zachry Company	2,077
Haliburton Services Limited	1,591

SECTION 17(8)—*Continued*

DEPARTMENT OF NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

Hallidie Machine Company Incorporated	1,413
Halloway Productions Incorporated	1,816
Hamilton Transport Refrigeration	4,965
Hampton Associates 1975	50,747
Hargrove Displays Incorporated	49,355
Harmon Electronics	1,347
Harris Intertype Canada Limited	1,081
Harrison Lake Power Boat Association	2,285
Hasbro Industries Canada	34,781
Hawker—Siddeley Canada Limited	3,982
Hayes Trucks Limited	1,293
Hemisphere Systems Limited	1,868
Herolett Pachard Limited	14,902
Herzberg, Roland	2,983
Hewlett Packard Canada Limited	18,428
Hilstad Distributors (1961) Limited	4,985
Hitachi Denshi Limited	4,221
Holophane Company Limited	12,808
Home Shield Industries	2,606
Honeywell Incorporated	45,044
Hoover Company Limited (The)	1,091
Horton C B I Limited	1,298
Horizon Plastics Limited	17,416
Hotwork Incorporated	2,681
Houdaille Machine Tools of Canada	1,504
House of Lind	7,968
Howden Parsons Limited	18,060
Howe Richardson Scale Company	1,018
Huron Steel Products Company Limited	7,484
Huyck Canada Limited	1,301
Huyck Environmental Systems	3,965
Hydro Blast Incorporated Limited	5,462
Hydro Products Incorporated	4,363
Hydro-Quebec	2,483
IBM Canada Limited	28,892
Iatron Corporation	6,860
Ideal Builder Howe Corporation	3,079
Ideal Toy Company of Canada Limited	110,533
Imco Containers (Canada) Limited	119,945
Impact Tool and Manufacturing Limited	2,649
Imex Company	2,166
Imperial Oil Limited	27,542
Impex of Canada	4,821
Indiana Steel Products of Canada Limited	1,123
Indusmen Limited Aggregate Division	1,098
Industrial Hearing Conservation c/o John Deere Limited	1,283
Industrial Tire Limited	2,603
Industries DCB (Les)	1,007
Industries Provinciales Limitee (Les)	3,053
Industries Unicor Limited (Les)	1,829
Innerspace Service Corporation	3,872
Innottech Aviation Limited	31,487
Inspectronics Limitee	25,639
Instronics Techo Products	2,178
Interactive Systems Incorporated	1,817
Interautomation Limited	4,535
Interdate of Canada Limited	4,543
Integrated Plastics Limited	2,961
Integrated Satellite Information Services	4,377
Interior Appaloosa Horse Club	2,272
Interlake Incorporated	1,045
International Communications	3,026
International Drills (1955) Limited	1,061
International Film Distributors	1,963
International Malleable Iron Company Limited	2,518
International Minerals and Chemical Corporation	2,923
International Nickel Company of Canada Limited	41,829
Iron Ore Company of Canada	66,816
Ironside Company c/o Steel Company	2,365
Irvin Industries Canada Limited	3,201
JD Irving Equipment Division	1,725
JF Comer Limited	3,670
JF Farm Machinery Limited	1,554
JI Case Company	9,629
Jackson and Church Limited	3,950
Jacuzzi Canada Limited	17,998
James F MacLaren Limited	4,778
Jango Rubber Company Limited	1,471
Jax Mold and Machime Limited	3,728
Jay Industries Limited	23,712
Jay Plastics Limited	129,616
John Deere Limited	26,071
John Deere, Welland Works	19,883
John Marquis	1,664
John W Stang Associates Limited	2,126
Johnson Controls Limited	56,722
KSH Canada Limited	11,887
Kaiser Resources Limited	3,814
Kamyr of Canada Limited	1,545
Kangaroo Products	1,172
Kelsey—Hayes Canada Limited	3,153
Kenner Products Company Limited	100,836
Kenwood Controls and Equipment	3,573
Kimberley—Clark Canada Limited	20,643
King Enterprises Limited	3,953
Knight Industries Limited	1,462
Kodak Canada Limited	16,488
Kongesberg Systems Incorporated	1,456
Koppers International Canada Limited	1,577
LB Foster Company Incorporated	12,729
LM Ericsson Limited	67,335
LOF Glass of Canada Limited	1,280
LS Starrett Company of Canada Limited	1,569
Lake Ontario Cement Limited	3,408
Landmark Holdings Limited	4,166
Larose et Fils Limitee	1,207
Lasalle Plastics Incorporated	2,225
Laura Second Candy Shops Limited	3,658
Leasco Computer International	1,886
Leco Instruments Limited	15,790
Lee Instruments and Supply Limited	2,169
Leisure Dynamics of Canada Limited	1,274
Lethbridge and District Exhibition	13,676
Levinton Manufacturing of Canada Limited	5,301
Links Hardware Company	2,203
Lions Gate Films Incorporated	167,612
Lipton, Bradeen and James Limited	5,716
Litton Systems (Canada) Limited	1,533
Livingston Kenhard Limited	4,618
Lockheed Petroleum Services Limited	11,842
Lockport Felt Limited	3,102
Lorain Products Corporation	2,019
Loram International Limited	2,270
Lucius Pitkin Incorporated	2,316
Lynch Communication Systems	1,134
MGM Brakes Limited	2,469

SECTION 17(8)—*Continued*

DEPARTMENT OF NATIONAL REVENUE
CUSTOMS AND EXCISE—*Continued*

MLW Industries Limited	13,145
MR Products (Kingsville)	12,848
MSC Electronics	7,016
MSI Data Corporation	2,769
MTD Products Canada	25,000
MacBeth Color and Photometry	1,215
Machell Canada Limited	1,152
Machlett Canada Limited	3,040
MacMillan—Bloedel Limited	5,545
Magalloy Limited	4,522
Magnavox Company	17,087
Magneto Sales and Service Limited	11,205
Maine and New Brunswick Electric Power Limited	11,723
Majestic Wiley Contractors Limited	11,205
Managro Harvestors Systems Limited	2,283
Mandel Scientific Company Limited	3,239
Mannix Construction Company Limited	3,527
Marentette Brothers Limited	73,598
Mariette Resources International	1,191
Mar-Tech Enterprises Limited	1,105
Marubene Canada Limited	1,259
Mattel Canada Limited	21,566
McBeth Color and Photometry	1,046
McQueen Marine Limited	20,194
Meat Export Development Limited (The)	3,476
Medtronic of Canada Limited	1,351
Medtec Marketing Corporation	1,349
Meeker Shows	5,066
Melchin Auto Transport Limited	10,609
Melitta Company Canada Limited	4,695
Memorex Canada	1,415
Mercury Marine Limited	10,573
Metal Bending and Furniture Limited	1,616
Metal Building Erection	1,277
Metermaster Division	1,472
Metrolab Incorporated	2,798
Metropolitan Life Insurance Company	41,587
Michen Canada Limited	7,301
Microwave Association	18,744
Midland Industries Limited	19,277
Milling Products Limited	3,549
Mills Sea Foods Limited	2,142
Milltronics Limited	2,465
Ministry of Transport	43,117
Miroirs Bassett du Canada Limitee	1,243
Mobil Oil Canada Limited	7,043
Modular Computer Systems	3,256
Monitor Instruments Limited	1,463
Monsanto Canada Limited	25,895
Morgan Construction Company	12,253
Morpac Controls Limited	1,000
Morvue Incorporated	1,497
Motion 76—Dean Murray Holdings	10,423
Motor Wheel Corporation	15,454
Motorola Canada Limited	1,464
Mullipore Limited	1,061
Multivines Limited	2,375
Murihead Systems	3,246
Mylec Canada Limited	7,393
NCR Canada Limited	12,574
NOB Holdings Company Limited	5,445
Nadeau Poultry Farms Limited	3,088
Namasco Limited	1,920
Nash Engineering Company	2,177
National Cash Register Company	2,229
National Electrolab	2,253
National Hardware Specialties	13,099
Navair Limited	1,970
Nebb, Ed	1,625
Neon Products Canada Limited	1,319
Neon Sales and Services Limited	2,080
Newfoundland and Labrador Power Commission	1,929
New Holland, Division Sperry Rand Canada Limited	2,674
New World Film Production	1,079
Niagara Metals Limited	11,166
Niagara Structural Steel (St Catharines)	1,201
Nicholson Murdie Machines Limited	1,035
Norcan Air	1,098
Norpac Controls Limited	1,251
North American Inspection Services	83,921
North Country Harvestore	4,552
Northeast Electronics Corporation	74,424
Northern Electric Company	3,108
Northern and Central Gas Corporation	5,351
Northern Geophysical	3,075
Northern Telephone Limited	1,202
Northern Telco Incorporated	1,141
Northstar Productions	1,081
Northward Airlines Limited	4,704
Nuclear Sources and Services	1,050
Nutone Electrical Limited	5,085
OH Johns Scientific	1,329
Oil Patch Industries Limited	1,258
Okanagan Helicopters	23,837
Oliver Industrial Supply	4,022
Olsonite Manufacturing Limited	1,379
One Time	1,931
Oneside	5,302
Ontario Hydro	61,969
Ontario Malleable Iron Company Limited	2,856
Optical (JY) Systems	1,267
Optical Scanning Corporation	3,491
Optivision Canada Limited	1,876
Orbital Collection Systems	5,292
Ortho Diagonistic Instruments Limited	2,759
Oscar Fatini	1,103
O'Shea, Edward	4,900
Outboard Marine Corporation of Canada Limited	45,194
Overseas Monitor Corporation Limited	1,524
Oxford Pendaflex Canada	6,447
PLC Leasing Limited	15,546
PPG Industries Canada Limited	14,706
Pace Systems International	1,400
Pacific Western Airlines	8,868
Paradyne Corporation	1,965
Parker Brothers Games Limited	12,452
Paul Moore Company Limited (The)	1,152
Paulin Chambers Company Limited	1,355
Peacock Brothers Limited	7,886
Peelco Trading	1,501
Peerless Plastics Limited	1,684
Pagaus Division c/o Centre Tool and Mold	1,566
Penwalt of Canada Limited	4,162
Pepsi-Cola Canada Limited	2,058
Perimeter Transport	4,459
Petrofina Canada Limited	6,377

SECTION 17(8)—*Continued*

DEPARTMENT OF NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

Petty Ray Geophysical Incorporated	5,169
Peugeot Canada Limited	1,798
Philip French Sales Limited	1,504
Philips Electronics Industry Limited	21,989
Picker X-Ray Engineering	13,898
Pinkertons of Canada	3,126
Pines Manufacturing (Canada) Limited	2,572
Plasticap Limited	15,796
Plax Canada Limited	87,207
Playco Limited	6,615
Polaroid Corporation of Canada	1,619
Polybottle Limited	1,091
Precision Computer Systems	3,618
Prince Albert Pulp Company Limited	14,370
Processed Plastic Company of Canada Limited	14,523
Proctor and Gamble Company	22,286
Promotional Displays (Speed Sport Show)	28,667
Promotions West Incorporated	23,259
Provincial Refining Company Limited	2,646
Provost Cartage Incorporated	5,426
QLM Laboratories	14,540
Queleg Limited	6,225
Quebec Cartier Mining Company	8,607
Quebec North Shore and Labrador Railway	228,840
RAS Equipment Limited	8,558
RCA Limited	33,643
RG Shelley Limited	3,151
RJ Simmonds Manufacturing Company of Canada Limited	7,362
RJ Stamping Company Limited	1,786
RNG Oil Equipment	3,100
ROR Association Limited	5,458
RP Scherer (Canada) Limited	3,444
Racine Hydraulic (Canada) Limitee	1,205
Rahn Metal and Plastics Limited	2,067
Raychem Canada Limited	6,748
Rayonier Canada Limited	32,157
Raytheon Marine Company	2,611
Record Plant Studios on Location	13,164
Red Seal Electric	3,801
Redi Set Business Forms	1,145
Reed Packaging Division Limited	1,709
Reel Straight c/o Steel Company	6,154
Reflex Division, ITL Limited	1,494
Reliable Toy Company Limited	37,033
Reliance Electric	1,418
Rema Metals and Plastics Limited	1,747
Renown Steel and Service Limited	2,758
Rental Electronics	6,090
Resco Division WCI Canada Limited	3,126
Rexnord Canada Limited	13,821
Rexwood Products Limited	6,260
Reynolds French and Company Limited	2,585
Reynolds and Reynolds Company Limited	5,213
Richard Keefer and Associates	15,553
Richmond Pump Parts Limited	1,156
Rockwell International of Canada Limited	14,376
Roi Division (Le), Dresser	10,405
Rolls Royce of Canada Limited	35,247
Rosite Canada Limited	13,823
Royal York Hotel	4,797
Royce Kershaw	3,239
Rubbermaid (Canada) Limited	354,020
Rusint Electronics and Sales Canada Limited	1,968
S McNally and Sons	8,175
SMT Pullmax Canada Limited	7,747
St-Clair River Broadcasting	23,398
Samuel J Carnwath	4,104
Samuel and Sons Company Limited	1,607
Sanborns Machine Company	1,210
Sandell Films	4,099
Sandvik Canadian Limited	1,576
Saskatchewan Minerals (Sodium Sulphate Division)	4,234
Schafer Plow Incorporated	1,234
Scanning Systems Incorporated	6,278
Schick Safety Razor Company	5,407
Schokbeton Quebec Limited	60,224
Schumann Imports—Exports	1,200
Scientific Atlanta	4,524
Scotian Gold Co-op Limited	1,670
Scott Paper Company	18,186
Seabord Lumber Sales Company Limited	1,828
Seal Construction Canada	5,539
Seaman Cross Limited	1,362
Seaway Forwarding Agencies Limited	2,184
Security Credit Systems	1,842
Sehl Engineering Limited	10,651
Senco Products Limited	1,425
Servo Electronics Systems	2,568
Seymour Films	3,431
Shakespeare Company	1,425
Shalco Systems	1,558
Shell Canada Limited	5,045
Sheller—Globe of Canada Limited	8,722
Shine Chid Limited	1,929
Siemens of Canada Limited	3,599
Siermens Canada	1,765
Siltron Illumination	4,064
Simark Controls Limited	2,842
Sioux Tools Incorporated	3,094
Sklar Furniture Limited	7,738
Smith Marine Products Limited	1,814
Snap On Tools of Canada Limited	3,226
Societe Des Mathematiques Appl Incorporated	34,481
Somerville Industries Limited	13,266
Southland Irrigation	1,130
Southwell Controls Limited	1,592
Southwest Research Institute	5,672
Spandell Plastics Incorporated	1,125
Spar Aerospace Products	1,975
Spartan Controls Limited	32,208
Speaker Motion Systems	3,637
Speedsport Promotion Limited	1,938
Sperry Marine Systems	18,018
Spitzer, Mills and Bales	1,392
Spot Shop Studio Incorporated	14,726
Sprout Waldron of Canada	2,013
Square D Company of Canada Limited	2,439
Standard Brands Canada Limited	10,184
Standard Oil Company of British Columbia Limited	8,603
Standard Products (Canada) Limited	2,872
Stanley Door Systems Limited	8,356
Steel Company of Canada Limited	1,387
Steelman Gas Limited	1,253
Stoneway Crushing Limited	2,317
Strato Enterprises	1,419
Structural Dynamics	20,785

SECTION 17(8)—*Continued*

DEPARTMENT OF NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

Sudo Imports	3,607
Sumitonio Shoji Canada Limited	42,173
Sumner Equipment Limited	14,019
Sunbeam Corporation Canada Limited	15,592
Sunkamper Trailers Limited	1,415
Sun Oil Company Limited	31,603
Sun Tool and Stamping (1960) Limited	6,639
Sundstrand Data Controls	8,548
Superior Continental of Canada	7,436
Superior Electronics	6,233
Super See of Canada	2,268
Sweda International Division of Litton	2,748
Swift Canadian Company	1,792
Swiss Federal Institute of Material Testing	2,748
Synaptic Systems	3,133
Symak Sales Company Limited	3,616
Synacrude Canada Limited	1,427
Syprotec Incorporated	1,093
Syracuse China of Canada	1,117
Syroco Canada Limited	62,462
Systems Industries Incorporated	1,064
TE Field Associates	11,035
TRW Data Systems	1,748
Technical Europ Engr	16,351
Teknor Adex Incorporated	55,164
Tektronick Canada Limited	5,112
Teledyne Exploration Limited	39,812
Telesciences Incorporated	4,045
Telso Products Limited	1,449
Tembec Forest Products Incorporated	4,410
Tennant Company	90,767
Terex Division GMC	1,005
Tesdata Systems Corporation	10,248
Texaco Exploration Limited	3,100
Textron Canada Limited	35,064
Thermo-Disc Canada Limited	1,283
The Waggoners	2,030
Theatrical Wardrobe	5,205
Theta Com	4,259
Thomas—Betts Limited	8,610
Thompson Products	1,603
Tilco Plastics Limited	3,019
Time Air Limited	4,610
Toga Manufacturing Limited	4,644
Tonka Corporation Canada Limited	1,303,683
Torin Manufacturing	19,653
Toronto Plastics Limited	10,809
Towers Department Stores	4,375
Towsent T—51 Sales	4,699
Transair Limited	11,078
Trapp, Paul	3,644
Tri Canada Cherry—Burrell Limited	6,909
Tucker Plastic Products Limited	55,323
Tupperware Home Parties	1,695,036
Turnelle Association Limited	1,075
Tyco Canada Limited	1,120
Unidrug Systems Limited	1,475
Union Carbide	20,166
Uniroyal Tire Company	2,706
Unistrut of Canada	10,899
Unit Rig and Equipment Company Canada Limited	2,893
United Aircraft of Canada	519,987
Univac Limited	1,249
Universal Studios	22,862
Universite de Sherbrooke	1,881
University of Utah	9,275
Upton Bradeen and James	1,791
Utah Mines	1,312
Utec Incorporated	4,185
Uvex Winter Optical	3,459
VCA Formold Plastics	2,898
Vacudent Incorporated	4,543
Valenite Modco Limited	35,732
Valfor Canada Limited	3,599
Vancouver Cablevision	1,248
Vancouver General Hospital	1,691
Vancouver Safety Council	2,586
Vancouver Shipyards Company Limited	3,496
Van Dresser Limited	1,423
Varian Associates	1,165
Vemco Product	2,271
Vestshell Incorporated	1,008
Vibranalysis Corporation	1,679
Vickers Sperry Canada Limited	1,657
Vidor Division TWR Data Systems	6,361
Vinelli, Gino	4,779
Vopor Corporation	1,138
Vulcan Machinery and Equipment Limited	4,280
Wabco	6,935
Wahl Clipper Corporation Canada Limited	6,316
Wajax Equipment Limited	5,674
Walter Queen Corporation	1,453
Wardair Canada Limited	3,559
Weisberg Sound Incorporated	1,354
Weld Loc Systems Canada Limited	19,573
Weld Process International	1,768
Welland Iron and Metal Company	1,693
Welmet Industries Limited	6,245
Welsh Communication	1,556
Welstead Con Limited	33,663
Wemco Envirotech Division	1,873
Westeel Rosco Limited	1,251
Westinghouse Canada Limited	10,838
West Bend of Canada Limited	1,417
West Coast Trans Company Limited	55,301
Western Canada Steel Limited	14,744
Western National Drug Services Limited	7,697
Westronic Engineering Sales Limited	4,505
Weyerhaeuser Canada Limited	2,549
Wheaton Industries Canada	31,195
Wheaton Plastics Company Division	11,755
Wheelabrator Corporation of Canada	6,509
White Motor Corporation of Canada Limited	1,808
White Pass and Yukon Route (Highway Division)	56,504
Wille Engineering and Sales	3,770
William Brennan Company Limited	1,106
William Mannihien	2,570
Willis and Paul Incorporated	1,205
Willowglen Company Limited	2,314
Wire Machinery Corporation	1,396
Woodbridge Moulded Products Limited	43,799
Woodstream Corporation	65,554
Worthington Canada Limited	1,700
Worthington Compressor	1,386
Worthington Service Corporation	1,339
Xerox of Canada Limited	6,009
York Enterprises Incorporated	120,330

SECTION 17(8)—*Continued*

DEPARTMENT OF NATIONAL REVENUE—CUSTOMS AND EXCISE—*Continued*

Zero Manufacturing Company	1,477
Zimmer of Canada	1,932
Zimpro Incorporated	4,086
	14,824,258

PC 1967—2207, November 23, 1967, authorized the remission of a certain part of customs duty and sales tax paid on machinery or equipment not available from Canadian producers for use in production of original equipment motor parts:

Ensite Limited, Windsor, Ont.	2,955
General Motors of Canada Limited, Oshawa, Ont.	38,234
Hayes—Dana Limited, Thorold, Ont.	30,671
International Harvester Company of Canada Limited, Hamilton, Ont.	464,074
Mack Trucks Canada Limited, Toronto, Ont.	4,250
	540,184

Tariff item 41100–1 provides that in the case of the importation into Canada of any goods enumerated in the item, the Governor in Council, on the recommendation of the Minister of Industry, Trade and Commerce, may, whenever he considers that it is in the public interest and that the goods are not available from production in Canada, remit the duty specified in this item applicable to the goods. Remissions of duty are less the duty applicable to the first $500.00 of value for duty in respect of each application. The following remissions were granted on the recommendation of the Minister of Industry, Trade and Commerce and the Treasury Board under the provisions of the tariff item, and represent customs duty on machinery and parts as described in the various remission orders and schedules thereto, the amounts shown representing that portion of the remission applicable to the machinery and parts imported during the period April 1, 1975 to March 31, 1975, inclusive:

PC 1972—847, May 2, 1972	1,034
PC 1972—1146, May 30, 1972	1,844
PC 1972—1650, July 27, 1972	6,129
PC 1972—1780, August 24, 1972	6,638
PC 1973—2686, September 11, 1973	54,016
PC 1973—3014, October 4, 1973	23,147
PC 1973—3170, October 16, 1973	54,499
PC 1973—3820, December 11, 1973	2,400
PC 1974—247, February 12, 1974	47,035
PC 1974—479, March 5, 1974	94,483
PC 1974—683, March 26, 1974	1,762
PC 1974—766, April 2, 1974	47,999
PC 1974—927, April 23, 1974	9,211
PC 1974—1122, May 14, 1974	6,614
PC 1974—1221, May 30, 1974	16,817
PC 1974—1432, June 20, 1974	15,378
PC 1974—1872, August 14, 1974	2,268
PC 1974—2063, September 17, 1974	13,577
PC 1974—2137, September 24, 1974	40,662
PC 1974—2325, October 22, 1974	89,064
PC 1974—2485, November 12, 1974	104,985
PC 1974—2790, December 17, 1974	36,190
PC 1975—33, January 16, 1975	46,371
PC 1975—125, January 23, 1975	434,431
PC 1975—525, March 4, 1975	20,983
PC 1975—666, March 25, 1975	3,713
PC 1975—835, April 15, 1975	179,016
PC 1975—979, April 29, 1975	111,648
PC 1975—1253, June 3, 1975	3,295
PC 1975—1511, July 3, 1975	4,123
PC 1975—1708, July 22, 1975	5,431
PC 1975—2261, September 25, 1975	1,025
PC 1975—2701, November 18, 1975	13,041
	1,498,829

The following Orders-in-Council were not acted upon during the fiscal year 1975-76:

PC 1972—1391, June 30, 1972
PC 1972—2425, October 5, 1972
PC 1972—3042, December 19, 1972
PC 1973—116, January 16, 1973
PC 1973—214, January 30, 1973
PC 1973—463, February 27, 1973
PC 1973—524, March 6, 1973
PC 1973—1065, May 8, 1973
PC 1973—1507, June 12, 1973
PC 1973—1975, July 10, 1973
PC 1973—3440, October 30, 1973
PC 1973—3621, November 20, 1973
PC 1974—28, January 8, 1974
PC 1974—248, February 12, 1974
PC 1974—258, February 12, 1974
PC 1974—1514, June 27, 1974
PC 1974—2241, October 8, 1974
PC 1974—2722, December 10, 1974
PC 1975—47, February 25, 1975
PC 1975—980, April 29, 1975
PC 1975—1152, May 20, 1975
PC 1975—1960, August 27, 1975
PC 1975—2026, August 27, 1975

Tariff item 42700–1 provides that in the case of the importation into Canada of any goods enumerated in the item, the Governor in Council, on the recommendation of the Minister of Industry, Trade and Commerce, may, whenever he considers that it is in the public interest and that the goods are not available from production in Canada, remit the duty specified in this item applicable to the goods. Remissions of duty are less the duty applicable to the first $500.00 of value for duty in respect of each application. The following remissions were granted on the recommendation of the Minister of Industry, Trade and Commerce and the Treasury Board under the provisions of the tariff item, and represent customs duty on machinery and parts as described in the various remission orders and schedules thereto, the amounts shown representing that portion of the remission applicable to the machinery and parts imported during the period April 1, 1975 to March 31, 1976, inclusive:

PC 1968—676, April 10, 1968	1,013
PC 1969—366, February 25, 1969	2,284
PC 1969—1520, July 20, 1969	1,113

SECTION 17(8)—*Continued*

DEPARTMENT OF NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

PC 1969—2093, October 29, 1969	1,725
PC 1970—598, April 7, 1970	3,825
PC 1970—1833, October 21, 1970	151,329
PC 1970—2089, December 8, 1970	2,458
PC 1971—296, February 16, 1971	2,765
PC 1971—484, March 16, 1971	1,964
PC 1971—556, March 23, 1971	7,877
PC 1971—595, March 30, 1971	1,528
PC 1971—721, April 20, 1971	1,253
PC 1971—802, April 27, 1971	18,658
PC 1971—0863, May 4, 1971	3,587
PC 1971—0944, May 18, 1971	9,043
PC 1971—0945, May 18, 1971	8,254
PC 1971—1000, May 25, 1971	5,618
PC 1971—1031, June 1, 1971	3,772
PC 1971—1099, June 8, 1971	2,419
PC 1971—1252, June 23, 1971	5,546
PC 1971—1253, June 23, 1971	13,135
PC 1971—1298, June 29, 1971	4,153
PC 1971—1420, July 13, 1971	5,369
PC 1971—1421, July 13, 1971	10,644
PC 1971—1475, July 20, 1971	65,412
PC 1971—1524, July 27, 1971	6,839
PC 1971—1637, August 11, 1971	4,663
PC 1971—1638, August 11, 1971	20,896
PC 1971—1711, August 18, 1971	10,867
PC 1971—1822, September 1, 1971	10,239
PC 1971—1890, September 7, 1971	17,745
PC 1971—1891, September 7, 1971	1,388
PC 1971—1928, September 14, 1971	1,459
PC 1971—1986, September 21, 1971	47,424
PC 1971—2087, October 5, 1971	5,655
PC 1971—2088, October 5, 1971	6,631
PC 1971—2134, October 12, 1971	5,975
PC 1971—2191, October 19, 1971	4,399
PC 1971—2289, November 2, 1971	5,519
PC 1971—2290, November 2, 1971	4,682
PC 1971—2480, November 9, 1971	8,282
PC 1971—2583, November 23, 1971	10,817
PC 1971—2634, November 30, 1971	23,617
PC 1971—2676, December 7, 1971	27,681
PC 1971—2730, December 14, 1971	3,690
PC 1972—0035, January 18, 1972	4,867
PC 1972—0036, January 18, 1972	3,785
PC 1972—0037, January 18, 1972	22,845
PC 1972—0038, January 18, 1972	12,855
PC 1972—0103, January 27, 1972	61,191
PC 1972—0174, February 3, 1972	13,172
PC 1972—0216, February 10, 1972	17,985
PC 1972—0270, February 17, 1972	21,005
PC 1972—0311, February 22, 1972	92,404
PC 1972—0358, February 29, 1972	32,000
PC 1972—0424, March 7, 1972	12,831
PC 1972—0485, March 14, 1972	19,566
PC 1972—0525, March 21, 1972	9,977
PC 1972—0661, April 12, 1972	123,368
PC 1972—0662, April 12, 1972	10,051
PC 1972—0663, April 12, 1972	61,525
PC 1972—0848, May 2, 1972	36,556
PC 1972—0974, May 9, 1972	30,578
PC 1972—0975, May 9, 1972	23,156
PC 1972—1030, May 16, 1972	41,498
PC 1972—1103, May 24, 1972	26,298
PC 1972—1145, May 30, 1972	21,548
PC 1972—1241, June 6, 1972	107,629
PC 1972—1329, June 13, 1972	27,420
PC 1972—1390, June 20, 1972	15,102
PC 1972—1456, June 27, 1972	23,414
PC 1972—1499, July 4, 1972	10,666
PC 1972—1532, July 11, 1972	24,508
PC 1972—1648, July 27, 1972	39,397
PC 1972—1649, July 27, 1972	6,681
PC 1972—1776, August 24, 1972	21,956
PC 1972—1777, August 24, 1972	14,261
PC 1972—1778, August 24, 1972	59,108
PC 1972—1779, August 24, 1972	15,388
PC 1972—2174, September 14, 1972	18,747
PC 1972—2175, September 14, 1972	83,185
PC 1972—2176, September 14, 1972	25,004
PC 1972—2319, September 21, 1972	31,174
PC 1972—2423, October 5, 1972	5,887
PC 1972—2424, October 5, 1972	35,167
PC 1972—2528, November 9, 1972	16,635
PC 1972—2531, November 9, 1972	38,283
PC 1972—2532, November 9, 1972	253,755
PC 1972—2601, November 9, 1972	40,562
PC 1972—2602, November 9, 1972	103,719
PC 1972—2641, November 16, 1972	41,613
PC 1972—2696, November 23, 1972	19,249
PC 1972—2730, November 30, 1972	32,552
PC 1972—2731, November 30, 1972	37,737
PC 1972—3041, December 19, 1972	47,537
PC 1972—3061, December 19, 1972	18,095
PC 1972—3062, December 19, 1972	29,122
PC 1973—0050, January 9, 1973	42,892
PC 1973—0117, January 16, 1973	105,623
PC 1973—0215, January 30, 1973	45,212
PC 1973—0216, January 30, 1973	81,279
PC 1973—0365, February 13, 1973	29,119
PC 1973—0366, February 13, 1973	27,042
PC 1973—0464, February 27, 1973	54,697
PC 1973—0522, March 6, 1973	37,909
PC 1973—0523, March 6, 1973	125,307
PC 1973—0621, March 13, 1973	53,899
PC 1973—0736, March 27, 1973	562,107
PC 1973—0840, April 3, 1973	28,836
PC 1973—0841, April 3, 1973	52,557
PC 1973—0842, April 3, 1973	39,661
PC 1973—0943, April 10, 1973	57,777
PC 1973—0987, April 17, 1973	47,576
PC 1973—1066, May 8, 1973	78,982
PC 1973—1067, May 8, 1973	108,873
PC 1973—1140, May 15, 1973	74,413
PC 1973—1190, May 22, 1973	25,637
PC 1973—1416, June 5, 1973	23,033
PC 1973—1417, June 5, 1973	12,936
PC 1973—1508, June 12, 1973	32,269
PC 1973—1746, June 19, 1973	64,866
PC 1973—1792, June 26, 1973	219,812
PC 1973—1976, July 10, 1973	67,965
PC 1973—2138, July 17, 1973	18,297
PC 1973—2139, July 17, 1973	82,709
PC 1973—2215, July 24, 1973	30,133
PC 1973—2338, July 31, 1973	142,384
PC 1973—2511, August 21, 1973	27,602
PC 1973—2512, August 21, 1973	156,297
PC 1973—2609, September 4, 1973	35,872

SECTION 17(8)—*Continued*

DEPARTMENT OF NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

PC 1973—2610, September 4, 1973	53,602
PC 1973—2687, September 11, 1973	60,224
PC 1973—3015, October 4, 1973	68,571
PC 1973—3016, October 4, 1973	40,549
PC 1973—3017, October 4, 1973	78,419
PC 1973—3171, October 16, 1973	86,488
PC 1973—3172, October 16, 1973	318,377
PC 1973—3448, October 30, 1973	352,456
PC 1973—3515, November 6, 1973	124,879
PC 1973—3622, November 20, 1973	283,854
PC 1973—3623, November 20, 1973	478,276
PC 1973—3669, November 20, 1973	180,807
PC 1973—3767, December 4, 1973	320,948
PC 1973—3821, December 11, 1973	91,900
PC 1973—4044, December 18, 1973	700,111
PC 1974—0026, January 8, 1974	259,093
PC 1974—0027, January 8, 1974	2,708,731
PC 1974—0088, January 15, 1974	1,069,777
PC 1974—0249, February 12, 1974	486,585
PC 1974—0250, February 12, 1974	303,720
PC 1974—0251, February 12, 1974	725,054
PC 1974—0252, February 12, 1974	484,373
PC 1974—0397, February 26, 1974	419,833
PC 1974—0398, February 26, 1974	388,995
PC 1974—0480, March 5, 1974	499,212
PC 1974—0548, March 12, 1974	2,120,073
PC 1974—0684, March 26, 1974	646,449
PC 1974—0685, March 26, 1974	1,119,497
PC 1974—0767, April 2, 1974	996,349
PC 1974—0928, April 23, 1974	1,118,834
PC 1974—0929, April 23, 1974	1,676,402
PC 1974—1064, May 7, 1974	3,328,533
PC 1974—1123, May 14, 1974	1,869,817
PC 1974—1222, May 30, 1974	2,350,305
PC 1974—1223, May 30, 1974	630,393
PC 1974—1297, June 6, 1974	916,438
PC 1974—1433, June 20, 1974	1,195,859
PC 1974—1434, June 20, 1974	2,138,294
PC 1974—1515, June 27, 1974	907,739
PC 1974—1612, July 16, 1974	1,467,765
PC 1974—1658, July 23, 1974	1,552,496
PC 1974—1735, July 30, 1974	8,616
PC 1974—1736, July 30, 1974	3,257,985
PC 1974—1737, July 30, 1974	666,831
PC 1974—1823, August 6, 1974	1,981,421
PC 1974—1873, August 14, 1974	2,062,718
PC 1974—2064, September 17, 1974	1,970,165
PC 1974—2065, September 17, 1974	2,198,770
PC 1974—2066, September 17, 1974	902,846
PC 1974—2138, September 24, 1974	1,590,606
PC 1974—2139, September 24, 1974	635,195
PC 1974—2185, October 1, 1974	1,247,755
PC 1974—2242, October 8, 1974	1,476,180
PC 1974—2326, October 22, 1974	1,031,314
PC 1974—2327, October 22, 1974	1,365,022
PC 1974—2427, November 5, 1974	4,617,269
PC 1974—2486, November 12, 1974	1,785,921
PC 1974—2520, November 19, 1974	1,053,403
PC 1974—2723, December 10, 1974	4,042,874
PC 1974—2724, December 10, 1974	1,470,125
PC 1974—2791, December 17, 1974	2,530,214
PC 1975—0034, January 16, 1975	3,921,719
PC 1975—0035, January 16, 1975	2,175,352
PC 1975—0126, January 23, 1975	5,774,816
PC 1975—0187, January 28, 1975	2,977,234
PC 1975—0243, February 4, 1975	4,660
PC 1975—0244, February 4, 1975	3,170,587
PC 1975—0294, February 11, 1975	2,042,288
PC 1975—0408, February 25, 1975	2,309,798
PC 1975—0409, February 25, 1975	2,122,106
PC 1975—0500, March 4, 1975	2,265,168
PC 1975—0555, March 11, 1975	1,483,512
PC 1975—0667, March 25, 1975	3,356,270
PC 1975—0668, March 25, 1975	2,910,149
PC 1975—0769, April 8, 1975	1,051,569
PC 1975—0836, April 15, 1975	1,523,129
PC 1975—0837, April 15, 1975	2,542,167
PC 1975—0981, April 29, 1975	1,093,871
PC 1975—0982, April 29, 1975	1,589,483
PC 1975—1086, May 13, 1975	965,922
PC 1975—1153, May 20, 1975	1,499,313
PC 1975—1195, May 27, 1975	2,057,589
PC 1975—1254, June 3, 1975	2,387,773
PC 1975—1341, June 12, 1975	839,185
PC 1975—1393, June 17, 1975	1,025,417
PC 1975—1512, July 3, 1975	1,954,303
PC 1975—1565, July 8, 1975	836,121
PC 1975—1709, July 22, 1975	1,570,462
PC 1975—1838, July 29, 1975	1,789,454
PC 1975—1961, August 27, 1975	853,219
PC 1975—2027, August 27, 1975	1,754,168
PC 1975—2028, August 27, 1975	824,157
PC 1975—2097, September 11, 1975	1,402,679
PC 1975—2262, September 25, 1975	1,690,133
PC 1975—2388, October 9, 1975	530,968
PC 1975—2389, October 9, 1975	361,801
PC 1975—2390, October 9, 1975	843,201
PC 1975—2551, October 28, 1975	685,438
PC 1975—2619, November 7, 1975	2,048,549
PC 1975—2620, November 7, 1975	313,395
PC 1975—2702, November 18, 1975	667,081
PC 1975—2805, December 2, 1975	537,186
PC 1975—2944, December 18, 1975	338,952
PC 1975—2945, December 18, 1975	384,167
PC 1975—2946, December 18, 1975	131,387
PC 1975—3040, December 23, 1975	222,303
PC 1976—0093, January 20, 1976	138,745
PC 1976—0094, January 20, 1976	220,327
PC 1976—0209, February 3, 1976	53,732
PC 1976—0326, February 17, 1976	3,085

PC 1971-2727, December 14, 1971, amended by PC 1973-4030, December 18, 1973, PC 1974-0547, March 12, 1974 and PC 1975-2943, December 18, 1975, remits the duty payable under Schedule A of the Customs Tariff on certain parts classified under Tariff item 42700-1 entered for consumption in 1972, 1973, 1974, 1975 or 1976 and are either:

(a) for machines, for accessories for machines, or attachments to machines, which machines were as of December 31, 1967, held to be of a class or kind not made in Canada and would be classified under Tariff item 42700-1 and were in fact imported prior to January 1, 1968, or

SECTION 17(8)—*Continued*

DEPARTMENT OF NATIONAL REVENUE—CUSTOMS AND EXCISE—*Continued*

(b) for machines, for accessories for machines or attachments to machines, that were imported under a remission of duty authorized during 1968, 1969, 1970 or 1971 pursuant to Tariff item 42700–1 8,839,418

PC 1970–1200, July 8, 1970, remits the sales tax paid or payable on goods in respect of which customs duties have been remitted pursuant to Tariff item 42700–1 and which are entered for consumption on and after July 8, 1970, in an amount equal to the difference between the sales tax calculated on the duty paid value of the goods and the value for duty of the goods 4,278,832

159,967,046

General:

PC 1966–2184, November 24, 1966 2,680,167
Remission of customs duty and partial sales tax on defence supplies.

PC 1975–286, February 11, 1975 1,492,548
Remission of customs duty and partial sales tax on lubricating oils lcassified under Tariff items 2701–1 or 27102–1

PC 1975–2103, September 11, 1975 1,225,099
Remission of sales tax to manufacturers or importers of vehicles in respect of cash allowances granted by them in 1975 to purchasers of vehicles.

Air Canada, Montreal, Que 21,625
Remission of excise tax payable on aircraft and engines for use in combined international and domestic service.

Arthur S Leitch Company Limited, Mississauga, Ont 4,448
Customs duty on imported equipment and materials used in the construction of exported vessels.

BC Forest Products Limited, Vancouver, BC 66,087
Remission paid or payable on aqueous solutions of sodium borohydride.

Belaire Shipyard Limited, Vancouver, BC 140,616
Customs duty on imported equipment and materials used in the construction of exported vessels.

Boeing of Canada Limited, Winnipeg, Man 18,709
Customs duty on used tooling under materials in the production of components for types 707, 727, 737 and 747 aircraft.

Canadian General Electric Company Limited, Toronto, Ont 217,138
Customs duty on parts and material in production of vehicles for off highway use.

Collingwood Shipyards Limited, Collingwood, Ont 395,763
Customs duty on imported equipment and materials used in the construction of exported vessels.

Collins and Aikman Limited, Farnham, Que 104,616
Customs duty paid on Greige carpeting, not exceeding 80,120 square yards in quantity and nylon yarns not exceeding 450,415 pounds in quantity imported during the period beginning January 1, 1974 and ending June 30, 1974 for use in the manufacture of moulded car mats to be supplied as original equipment parts to Canadian automobile manufacturers.

Control Data Canada Limited, Toronto, Ont 187,799
Customs duty on equipment and components imported in the years 1970, 1971 and 1972 by Control Data of Canada Limited for use in the research and development of data processing equipment and for sales representing the difference between the sales tax payable on the duty paid value and the value for duty.

Crane Carrier Canada Limited, Toronto, Ont 243,599
Customs duties on crane carrier and specified commercial vehicles, parts and accessories and parts thereof.

Crown Zellerbach Canada Limited, Vancouver, BC 17,903
Remission paid or payable on aqueous solutions of sodium borohydride.

Davie Shipbuilding, Montreal, Que 307,193
Customs duty on imported equipment and materials used in the construction of exported vessels.

Douglas Aircraft Company of Canada Limited, Toronto, Ont 250,018
Remission paid or payable on goods used in the development and manufacture of aerospace components for types DC8, DC9 and DC10 aircraft.

Electrode Corporation, Toronto, Ont 167,303
Remission of customs duty paid or payable on coated titanium anodes that are for use in the production of chlorine, sodium hydroxide or sodium chlorate imported during the period January 1, 1972 and ending December 31, 1974.

Enamel and Heating Products Limited, Amherst, NS 1,101
Customs duty on used tooling under materials used in the production of components for types 707, 727, 737 and 747 aircraft.

Euclid Canada Division White Motor Company Limited, Guelph, Ont 1,942,174
Customs duty on parts and materials in production of vehicles for off highway use.

Firestone Canada Limited, Hamilton, Ont 27,862
Customs duty on parts and materials in production of vehicles for off highway use.

Fleet Manufacturing Company Limited, Fort Erie, Ont 7,236
Customs duty on materials, tooling, jigs, fixtures, blueprints and attendant specifications used in the development and manufacturing of aerospace components for the Lockheed L1011 aircraft produced in Canada for export.

FMC of Canada Limited, Squamish, BC 32,243
Remission of customs duty paid or payable on coated titanium anodes that are for use in the production of chlorine, sodium hydroxide or sodium chlorate.

SECTION 17(8)—*Continued*

DEPARTMENT OF NATIONAL REVENUE—CUSTOMS AND EXCISE—*Continued*

General Motors of Canada Limited, Oshawa, Ont..... 1,013,424
Customs duty on parts and materials in production of vehicles for off highway use.

General Motors of Canada Limited (Diesel Division) London, Ont..... 1,085
Customs duties on crane carrier and specified commercial vehicles, parts and accessories and parts thereof.

General Motors of Canada Limited (Diesel Division) London, Ont..... 196,886
Customs duty on parts and materials in production of vehicles for off highway use.

Hawker–Siddeley Canada Limited, Toronto, Ont..... 48,268
Customs duty on imported equipment and materials used in the construction of exported vessels.

Hooker Chemicals Limited, North Vancouver, BC.... 1,988
Remission of customs duty paid or payable on coated titanium anodes that are for use in the production of chlorine, sodium hydroxide or sodium chlorate.

Humpty Dumpty Foods Limited, Hartland, NB..... 5,251
Customs duty paid or payable in respect of potatoes imported for the use in the manufacture of potato chips.

Huron Chemicals Limited, Kingston, Ont..... 1,308
Remission of customs duty paid or payable on coated titanium anodes that are for use in the production of chlorine, sodium hydroxide or sodium chlorate.

Innotech Aviation Limited, Dorval, Que..... 68,117
Customs duty on parts and materials in production of vehicles for off highway use.

Mack Trucks Canada Limited, Toronto, Ont..... 322,901
Customs duty on parts and materials in production of vehicles for off highway use.

Marine Industries Limited, Montreal, Que..... 1,614,871
Customs duty on imported equipment and materials used in the construction of exported vessels.

Monsanto Canada Limited, Toronto, Ont..... 1,508
Remission of customs duty and partial sales tax on ethylene, glycol, mixtures of ethylene glycol and antifreeze classified under Tariff items 93819–3, 92904–4 and 93819–9.

Nordair Limitee, Montreal, Que..... 21,299
Remission of excise tax payable on aircraft and engines for use in combined international and domestic service.

North West Industries Limited, Edmonton, Alta..... 24,056
Customs duty on materials, tooling, jigs, fixtures, blueprints and attendant specifications used in the development and manufacture of aerospace components for the Lockheed L1011 aircraft produced in Canada for export.

Old Dutch Foods Limited, Calgary, Alta..... 16,520
Customs duty paid or payable in respect of potatoes imported for the use in the manufacture of potato chips.

Raytheon Canada Limited, Waterloo, Ont..... 13,549
Customs duty on parts and materials and test equipment for use in the manufacture and testing of telecommunications apparatus, for sale and export to the Government of India.

Redpath Sugar Limited, Montreal, Que..... 66,373
Customs duty paid on dried beet pulp and corn choppings for use as feed for animals.

Rentex Mills Incorporated, Montreal, Que..... 14,822
Remission of duties paid or payable on 40 denier nylon yarn, not exceeding 235,000 pounds in quantity, imported during the period beginning July 1, 1974 and ending December 31, 1974 and used by the said company in its own plants in the production of warp knitted fabrics.

Saint John Shipbuilding and Drydock Company Limited, Saint John, NB..... 468,296
Customs duty on imported equipment and materials used in the construction of exported vessels.

Southeastern Commonwealth Drilling Limited Halifax, NS..... 9,377
Customs duty on imported equipment and materials used in the construction of exported vessels.

Spanish Embassy, Ottawa, Ont..... 1,623
Remission of sales tax payable on display material used for purposes of participation of the Government of Spain at the Canadian National Exhibition held in Toronto in 1974.

Squamish Chemicals Limited, Vancouver, BC..... 9,409
Remission of customs duty paid or payable on coated titanium anodes that are for use in the production of chlorine, sodium hydroxide or sodium chlorate.

Teal Manufacturing Limited, Windsor, Ont..... 8,119
Customs duties on crane carrier and specified commercial vehicles, parts and accessories and parts thereof.

Traders Group Limited, North Vancouver, BC..... 7,999
Remission of customs duty paid or payable on coated titanium anodes that are for use in the production of chlorine, sodium hydroxide or sodium chlorate.

True Forge Limited, Cambridge, Ont..... 3,123
Customs duty on parts and materials in production of vehicles for off highway use.

Unit Rig and Equipment Company (Canada) Limited, Niagara Falls, Ont..... 413,709
Customs duty on parts and materials in production of vehicles for off highway use.

Vancouver Shipyards Company Limited, Vancouver, BC..... 4,236
Customs duty on imported equipment and materials used in the construction of exported vessels.

Wabco Equipment of Canada, Paris, Ont..... 157,389
Customs duty on parts and materials in production of vehicles for off highway use.

SECTION 17(8)—*Continued*

DEPARTMENT OF NATIONAL REVENUE—CUSTOMS AND EXCISE—*Continued*

Warwick (Yum Yum) Potato Chips Incorporated, Quebec, Que.	1,247
Customs duty paid or payable in respect of potatoes imported for the use in the manufacture of potato chips.	
Westinghouse Canada Limited, Hamilton, Ont.	79,786
Remission of customs duty on 17 motors for use in the Bruce Generating Station.	
	14,147,786

Remissions of $1,000 or over for the benefit of charitable, educational, religious and other non-profit organizations, and for Government Departments and Crown corporations:

Customs duties, excise duties and sales tax on sales made to NATO Forces and/or NATO personnel in Canada:	
Alberta Liquor Control Board, Edmonton, Alta.	8,075
La Regie des Alcools du Quebec, Quebec, Que.	1,052
Liquor Administration Board of British Columbia, Victoria, BC.	8,504
Liquor Control Board of Ontario, Toronto, Ont.	49,171
Manitoba Liquor Control Commission, Winnipeg, Man.	1,961
New Brunswick Liquor Control Board, Fredericton, NB.	17,083
Nova Scotia Liquor Commission, Halifax, NS.	9,694
Saskatchewan Liquor Control Board, Regina, Sask.	1,218
	96,758
General:	
Air Canada, Montreal, Que.	1,722,281
Remission of customs duty, sales tax and excise taxes on domestic and imported parts, materials, equipment and commissary and passenger convenience items for use on aircraft employed in combined international and domestic service.	
Air Canada, Montreal, Que.	1,946
Customs duty and excise taxes on defective spare parts of aircraft operated by Air Jamaica outside Canada.	
Department of National Defence, Ottawa, Ont.	2,457,975
Remission of customs duty and sales tax on certain defence supplies.	
Vetcraft Shops, Toronto, Ont.	73,375
Remission of sales tax on poppies and wreaths sold during the year ended December 31, 1974.	
	4,255,577
Total Customs and Excise	270,528,385

Other remissions were granted as follows:

PC 1959-1624, December 22, 1959, authorized in respect of goods donated by persons resident abroad to religious, charitable and educational institutions in Canada, a remission of customs duty and excise taxes and in respect of items of official militia uniform dress or accoutrement not available in Canada, a remission upon importation of customs duty otherwise payable.

PC 1963-15/1067, July 16, 1963, authorized remission of all customs duties and excise taxes paid in respect of a customs entry made by, or on behalf of, a non-commercial importer, where the said duty and taxes amount in the aggregate to $20.00 or less and where the importer has exported or destroyed the imported goods.

PC 1963-15/1854, December 20, 1963, authorized remission of customs duty and excise taxes in respect of machinery and apparatus and parts thereof (including motive power) of a class or kind not made in Canada, and drilling mud when imported or diverted for use exclusively in the extraction of potash from an underground deposit by the solution method within the time limits specified in the Order-in-council.

PC 1966-23/2179, November 24, 1966, authorized the remission of the customs duty payable on tires and tubes exported by Canadian manufacturers and installed as original equipment on vehicles shipped to Canada and the sales tax in the amount of the difference between the sales tax payable on the duty paid and value that calculated on the value for duty.

PC 1966-19/2200, December 1, 1966, authorized the remission of customs duty and excise taxes on passover bread or matzos imported for use during the passover holidays and entered at customs during the period commencing two months prior to the eve of the passover festival and terminating on the last day of the festival.

PC 1967-44/174, February 2, 1967, authorized remission of customs duty and excise taxes payable on literature and publicity material consigned to various interested parties in Canada for free distribution in the observance of Fire Prevention Week during the period commencing two months prior to Fire Prevention Week and ending the last day of Fire Prevention Week.

PC 1967-23/261, February 16, 1967, authorized a remission before the liability therefore arises of all customs duties and excise taxes that would otherwise be payable in respect of vehicles and equipment imported into Canada by international bridge authorities solely and exclusively for the maintenance and operation of the Canadian portions of international bridges and their approaches.

PC 1967-38/393, March 2, 1967, authorized remission effective January 1, 1967, to Canadian distillers the duty payable on used white oak whiskey barrels imported into Canada for export production purposes and the amount of sales tax between the sales tax payable on the duty paid value and that calculated on the value for duty.

PC 1967-489, March 16, 1967, authorized the remission of all duty specified in Schedule "A" of the Customs Tariff that is payable in respect of buses and in respect of all parts and accessories and parts thereof for the use in the manufacture of bodies for buses.

PC 1969-1785, September 17, 1969, authorized remission for spare parts and equipment for ground service to aircraft of foreign airlines operating into Canada on international routes.

PC 1970-1786, October 14, 1970, authorized the remission of duty and sales tax otherwise payable on ballet slippers and pointed toe shoes when purchased by ballet schools for the use of their students and by ballet companies for the use of their performances.

SECTION 17(8)—*Continued*

DEPARTMENT OF NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

PC 1970–1835, October 21, 1970, provided under prescribed conditions with respect to Canadian articles exported and re-imported for the remission of all or part of the customs duty and excise taxes payable in excess of the amounts properly assessed on the cost of repairs made processing or equipment added outside of Canada.

PC 1971–35/171, January 26, 1971, authorized the remission of the customs duty paid or otherwise payable on components, goods and other equipment not available in Canada imported during the period December 1, 1969 to November 30, 1971, for use in the manufacture, supply, test and installation of four earth satellite stations and related antennae for export to sites in East Pakistan and West Pakistan.

PC 1972–583, March 28, 1972, granted the remission of all duties specified in Schedule "A" Customs Tariff that is payable in respect of commercial vehicles and in respect of all parts and accessories and parts thereof for special commercial vehicles, except tires and tubes.

PC 1972–769, April 25, 1972, authorized in respect of circuses and other amusement shows and devices, remission of customs duty and excise taxes payable in excess of certain minimum amounts assessed for the period of time the goods remain in Canada.

PC 1972–2494, October 20, 1972, as amended by PC 1975–1884 August 8, 1975, authorized the remission of all customs duties paid or payable under the Customs Tariff on video tape recorders imported during the period commencing May 1, 1969 and ending June 30, 1973, for use exclusively by cable television companies.

PC 1972–2516, November 9, 1972, provided for the remission of customs duties and excise taxes in respect of Computer Generated Mailing Lists.

PC 1973–1360, May 29, 1973, authorized remission of customs duty and excise taxes payable on Canadian exposed and processed film and recorded video tape.

PC 1973–2972, October 1, 1973, provided for the remission of all customs duties payable on goods during the period of October 1, 1972, to March 1, 1975 for use in the manufacture of (Anik-type) communication satellite for export to Hughes Aircraft Corporation, Los Angeles, California.

PC 1974–7/70, January 8, 1974, authorized remission to Westinghouse Canada Limited, customs duty in an amount not to exceed $100,000 on electronic components and parts for use in the manufacture of sonar units for export and sale to the Belgian and Netherlands Navies.

PC 1974–935, May 23, 1974, authorized the remission of customs duty and sales tax on the entry into Canada of Wardair Aircraft engines and parts for repair.

PC 1974–1208, May 30, 1974, authorized the remission of all goods imported or taken out of warehouse for consumption on or after May 10, 1974 and all goods previoulsy imported for which no entry for consumption was made before that date, of that part of customs duty and sales tax payable under the Customs Tariff and the Excise Tax Act equal to the amount by which the customs duty and sales tax payable thereon exceeds the amount of the customs duty and sales tax that would otherwise be payable thereon if Bill C21, an act to amend the Customs Tariff given first reading on April 8, 1974, had been enacted before the date of this order.

PC 1974–1614, July 16, 1974, authorized the remission of sales tax paid or payable under the Excise Tax Act on clothing and footwear sold or imported on or after July 16, 1974.

PC 1974–1822, August 6, 1974, authorized the remission of all duty specified in Schedule "A" to the Customs Tariff that is payable in respect of buses, and in respect of all parts and accessories and parts thereof for buses, except tires and tubes.

PC 1974–2/2108, September 17, 1974, granted remission to Monsanto Canada Limited of the customs duty paid or payable under the Customs Tariff on Styrene and Maleic Anhydride imported or to be imported during the year 1974 in an amount equal to the duty that would be remitted pursuant to the Canadian Goods Abroad Order if the Benzene used in the manufacture of the Styrene and Maleic Anhydride had been of Canadian origin.

PC 1974–2523, November 19, 1974, authorized the remission of customs duty and excise tax paid or payable on commercial samples temporarily imported for exhibition or demonstrations.

PC 1975–7/1054, May 6, 1975, authorized remission to Associated Container Transportation Canada, Montreal, Quebec the customs duty payable on 100 Polarstream Liquid Nitrogen Refrigeration Units.

PC 1975–4/1281, June 3, 1975, authorized remission of customs duty and sales tax on certain pleasure crafts.

PC 1975–3/1366, June 12, 1975, authorised remission to Shepherd Boats Limited of Niagara-On-The-Lake, Ontario, of the sum of $183,659 representing a certain part of the customs duty and sales tax paid by that company on inboard pleasure cruisers imported into Canada during the calendar year 1974.

PC 1975–1695, July 22, 1975, authorized the partial remission of sales tax on certain construction materials and equipment for buildings imported into Canada or sold in Canada between November 19, 1974 and July 22, 1975.

PC 1975–1843, July 31, 1975, authorized remission of customs duty on parts and accessories and parts thereof for automobiles.

PC 1975–1903, August 6, 1975, authorized remission of sales tax paid or payable in respect of machinery and apparatus imported into or purchased in Canada on or after June 1, 1974 by Livingston Industries Limited, Tillsonburg, Ontario for packaging and repackaging of goods for export.

PC 1975–1973, August 27, 1975, Railway Rolling Stock (Canadian Domestic Service) Remission Order No 2, authorized remission of customs duty paid or payable on various types of railway rolling stock imported for use in Canadian Domestic Service.

PC 1975–1974, August 27, 1975, Railway Rolling Stock (Departmental Service) Remission Order No 3, authorized remission of customs duty paid or payable on various types of railway rolling stock imported or delivered for use in International Service.

PC 1975–1975, August 27, 1975, Railway Rolling Stock (International Service) Remission Order No 4, authorized remission of customs duty paid or payable on various types of railway rolling stock entering Canada for use in International Service.

PC 1975–4/2041, August 27, 1975, authorized remission of sales and excise taxes payable on programs and souvenirs purchased in Canada for free distribution to official delegates attending the 1975 convention of the Imperial Council Session Incorporated, Ancient Arabic Order of the Nobles of the Mystic Shrine, Toronto, Ontario.

PC 1975–4/2507, October 21, 1975, provided for remission of customs duty payable on foreign vessels used to move coal from British Columbia to Sydney, Nova Scotia.

SECTION 17(8)—*Continued*

DEPARTMENT OF NATIONAL REVENUE—CUSTOMS AND EXCISE—*Concluded*

PC 1975–7/2729, December 18, 1975, provided for remission of customs duties and excise taxes in the production of diesel locomotives for sale and export to the government of Egypt.

PC 1976–1/72, January 3, 1976, granted remission to the Procter and Gamble Company Limited, Toronto, Ontario, of the customs duty paid on fatty alcohols without admixture, for use in the manufacture of synthetic detergents, imported during the period commencing on February 6, 1975 and ending on June 16, 1975.

PC 1976–263, February 10, 1976, granted remission of all customs duty paid or payable under the Customs Tariff on perfluorinated ion-exchange membranes that are (a) for use in the production of chlorine or sodium hydroxide; and (b) imported during the period commencing on November 1, 1975 and ending December 31, 1976.

PC 1976–5/288, February 10, 1976, authorized remission of the customs duty paid or payable under the Customs Tariff on sewing machines entitled to entry under Tariff item 41525–1, imported during the period commencing January 1, 1972 and ending December 31, 1976 by Singer Company of Canada Limited and exported to Canada by any corporation associated with Singer Company of Canada Limited within the meaning of the Income Tax Act.

PC 1976–1/356, February 17, 1976, authorized remission of customs duty paid or payable under the Customs Tariff on six electric generators, on the condition that they are (a) imported by or on behalf of Pratt and Whitney Aircraft of Canada Limited during the period January 1, 1975 to December 31, 1976; and (b) for use by Pratt and Whitney Aircraft of Canada Limited in the manufacture of six megawatt gas turbine electricity generating sets, incorporating gas turbine engines of Canadian manufacture for sale to the Nova Scotia Power Corporation.

DEPARTMENT OF NATIONAL REVENUE—TAXATION

Remissions of income tax:

Automatic Electric (Canada) Limited..... 1,348,914

PC 1975–6/1371, June 12, 1975, authorized the remission of $1,348,914 income tax plus interest.

The corporation was re-assessed in 1967 to include an inventory adjustment of $12,379,544. The amount was subsequently reduced to $9,429,789 in an out-of-court settlement in 1974 after 1968 had become statute-barred resulting in the taxpayer being taxed in both 1967 and 1968 on the same income.

Due to the fact the taxpayer wrote to the District Office in 1969 concerning the inconsistency and because follow-up procedures regarding inventory adjustments were not adhered to, a remission was granted to avoid the double taxation.

Blackmer, Ethel V..... 8,219

PC 1975–5/2823, December 2, 1975, authorized the remission of $8,219 income tax in respect of the 1960 to 1972 taxation years.

The taxpayer obtained ownership of oil and mineral rights previously owned by her father before his death, on which she reported the royalty income.

The administration of the estate of her half-sister claimed two-ninths of the royalties for the years 1960 to 1972. A settlement in the amount of $53,027 was paid to the claimant.

In April 1975, the Rulings Division decided that a remission of $8,219 in income tax over the period of 1960 to 1972 taxation years should be granted.

Cripps, Robert W H..... 4,561

PC 1975–10/1257, July 3, 1975, authorized the remission of $4,561 income tax interest and penalties in respect of the 1966, 1967 and 1968 taxation years.

The taxpayer came to Canada on a student visa in 1965 and was granted landed immigrant status in 1967. In 1968, he was advised by U-K Revenue authorities that he had been designated a non-resident effective September 11, 1965. From 1965 to 1968 he filed U-K returns as a U-K resident, but on receipt of the U-K Revenue ruling in 1968 he filed Canadian returns from 1965 to 1968 and applied for a U-K tax refund. The Canadian returns were assessed late filing penalties and interest. However, up to May 4, 1969 his U-K funds constituted blocked currency and were not available to him. No interest was paid by U-K authorities on his tax refund.

Therefore, because the taxpayer had done everything possible to comply with Canadian law, a remission of penalties and interest to April 24, 1970, when he received his U-K refund totalling $4,561, was recommended.

Evoy Production Control Limited..... 1,111
Alco Management Limited..... 2,424
Andeve Management Limited..... 1,349
Petritz Enterprises Limited..... 3,912

PC 1975–8/2143, September 11, 1975, authorized the remission of $1,111, $2,424, $1,349 and $3,912 of income tax plus interest, if any, payable by Evoy Production Control Limited, Alco Management Limited, Andeve Management Limited and Petritz Enterprises Limited respectively.

Evoy Production Control in respect of the 1969 taxation year; Alco Management Limited in respect of the 1967, 1968 and 1969 taxation years; Andeve Management Limited in respect of the 1967, 1968 and 1969 taxation years and Petritz Enterprises Limited in respect of the 1968 and 1969 taxation years.

The four taxpayers were incorporated as management companies but their shareholders were taxed as well as they in respect of their income on the basis that the income really belonged to the shareholders.

Deleting the amounts that were taxed in the hands of the individuals caused the corporation to be in loss positions and these losses could not be applied because the years to which they could have been applied were statute-barred.

Due to the double taxation, remissions were granted.

SECTION 17(8)—*Continued*

DEPARTMENT OF NATIONAL REVENUE—TAXATION—*Continued*

Greenfield, Leonard 60,459

PC 1975–1/2144, September 19, 1975, authorized the remission of $60,235 income tax, $224 penalty and accrued interest in respect of the 1968 taxation year.

The taxpayer was in receipt of loans in 1968 and 1969 of $193,910 and $120,681 respectively, from a corporation, Parkdale (1965) Incorporated. As the loans were unpaid for more than one year, the amounts were included in the taxpayers income under subsection 8(2). The corporation was in the process of liquidating its assets and only $28,855 would have attracted tax as undistributed income under paragraph 82(1)(a). In March 1975, Rulings Division decided that only the amount of $28,855 should be included in income in the 1968 taxation year.

As 1968 is statute-barred, a remission was granted.

Investors Trust Company as Trustee of the Corporation of the British Columbia Coast Pilots Pension Plan 15,708

PC 1975–5/1527, July 3, 1975, authorized the remission of $15,708 and interest payable thereon in respect of the 1966 to 1973 taxation years.

In 1966 the Minister of Finance transferred assets he held for the benefit of British Columbia Coast Pilots to Investors Trust Company which was appointed to administer a pension plan for the pilots. In 1968, the plan was denied registration as not qualifying as an employees' pension plan since the pilots were self-employed. In 1973, the pilots became employees of a new company and an employees' pension plan was registered.

The plans of other Pilotage Authorities during these years were trusted by the Government of Canada, issued by the annuities Branch or were insured with insurance companies and consequently were not liable for tax. Accordingly, the British Columbia pilots have suffered an injustice as compared to other pension plans for ships' pilots.

Therefore, a remission of tax and interest payable was recommended.

La Federation des Caisses Populaires Acadiennes, Ltee 14,422

PC 1975–3/2980, December 18, 1975, authorized the remission of $14,422 income tax plus interest in respect of the 1972 to 1974 taxation years.

The taxpayer was assessed the above tax on their stabilization earnings. Bill C–49 provides specific rules for the taxation of deposit insurance corporations which includes the various stabilization funds established by Credit Unions. The purpose of this legislation is to provide a consistent tax policy for these funds.

In view of this policy, a remission has been granted for income tax and interest.

Pace-Asciak, Dr C R 1,488

PC 1975–12/1527, July 3, 1975, authorized the remission of $1,488 tax in respect of the 1969 taxation year.

In 1973, the taxpayer requested an adjustment to delete from taxable income scholarship moneys for 1969, 1970 and 1971. This request was made within the time limits specified by old paragraph 67(1)(b) for refunds. In November 1974, Rulings Division decided the scholarship moneys were non-taxable.

Due to a delay in processing the re-assessments, 1969 became statute-barred. Since the delay was due to departmental inaction, a remission was granted to alleviate undue hardship on the taxpayer.

Riley, Winnie I (Trust) 25,999

PC 1975–11/2724, November 18, 1975, authorized the remission of $25,999 income tax in respect of the 1968 taxation year.

The trust reported income of a personal corporation which was considered by the Department to be the income of Charles Burton Riley. Re-assessment to include this income was issued to Charles Burton Riley who has filed appeals that are still outstanding. In respect of the appeals, letters of withdrawal have been filed contingent upon a remission to the trust of 1968, 1969 and 1970 federal taxes.

Due to the double taxation and the 1968 taxation year being statute-barred, a remission has been granted.

Titcombe, Emerson P.
McKendry, J B J.
Williamson, N L. } 16,655
Fanning, Pauline F M.
Lamothe, Joseph C.

PC 1975–3/1114, May 13, 1975, authorized the remission of $13,757 income tax and $2,898 interest in respect of the 1969 taxation year for the above five taxpayers.

Nineteen individuals were re-assessed for a gain on the sale of a complex of apartment buildings. Some of the taxpayers involved successfully appealed their re-assessments to the Tax Appeal Board and no further appeal was made by Revenue Canada. The Board decision was made in 1974 at which time the 1969 returns for the five taxpayers who had not appealed were statute-barred.

The remission of the tax and interest was recommended since all the taxpayers were concerned in the same transaction.

Rozell, Joyce 2,065

PC 1975–8/2912, December 11, 1975 authorized the remission of $1,992 income tax plus arrears interest of $73 in respect of the 1974 taxation year.

Due to a mental breakdown, the taxpayer was forced to retire in 1974 from her position as a manager for the Hudson's Bay Company. Her husband, a maintenance mechanic, has also been forced to retire because of poor health.

SECTION 17(8)—*Concluded*

DEPARTMENT OF NATIONAL REVENUE—TAXATION—*Concluded*

Mrs Rozell received a lump sum pension refund of $4,319 and a retirement allowance of $8,250 which she intended to invest in an IAAC or RRSP. Because of her mental condition at the time, she mistakenly invested $10,000 in Canada Savings Bonds rather than in the required plans. Her former employer offered no advice as to rolling over her retirement benefits. She discovered her error and advised the District Office in Penticton on March 5, 1975 but she was informed that the time had elapsed to transfer the amount into a proper investment for taxation purposes.

On the grounds of hardship, a remission was recommended conditional upon the taxpayer transferring $8,250 into a RRSP. The taxpayer has fulfilled this condition and the remission has been granted.

Rubin, Helen 3,262

PC 1975-10/2724, November 18, 1975, authorized the remission of $3,262 interest and late filing penalties in respect of the 1961 to 1973 taxation years.

The taxpayer is the daughter of James W Sharrow and his second wife and has been a mental patient for some years. As a beneficiary, she was entitled to mine royalties, the shares of which had been registered under the name of a daughter of the father's first marriage. Her administrator obtained a settlement of $55,027 for the royalty payments from 1960 to 1972. The Department has agreed to assess this amount over the period of 1961 to 1973.

A remission was granted for interest and late filing penalties.

Sheppard, H G 19,493

PC 1975-2/2980 authorized the remission of $19,493 income tax plus interest in respect of the 1969 taxation year.

The taxpayer purchased shares of Corner Brook Model Shop Limited for which he wrote a cheque in the amount of $88,605. He was of the opinion that this cheque was drawn on the company bank account but in fact it was drawn on his personal bank account. The former shareholder still had control of the company bank account and transferred funds to cover the taxpayer's personal cheque. In the corporation's books, the transfer was charged to the taxpayer's loan account.

In 1969, the taxpayer was assessed income tax on the amount of the unpaid balance of his loan account. Due to a serious illness at the time, the taxpayer did not file a notice of objection.

As it is questionable as to whether the tax was properly exigible and on the grounds of hardship, a remission has been granted.

Vernon Motors Limited 3,835

PC 1976-13/288, February 10, 1976, authorized the remission of $3,835 income tax in respect of the 1965 to 1967 taxation years.

Vernon Motors Limited and J and J Hotels Limited were associated companies controlled by the same person. An agreement was drawn up between the two companies whereby the taxpayer washed cars for J and J Hotels. J and J Hotels claimed the deduction for the amounts paid which was disallowed by re-assessment and confirmed by a judgement in September 1974. The taxpayer was inactive at time of agreement with unapplied losses. Revenue from 1964 to 1967 was derived from the agreement only and after applying the losses, income tax of $3,835 was paid for the years 1965 to 1967.

The taxpayer was not advised to file waivers nor was a re-assessment made because the appeal launched by J and J Hotels could have possibly been allowed. As the judgement was not given until 1974, the taxpayer's returns were statute-barred.

In view of the double taxation and the failure to request waivers, a remission has been granted.

Remissions less than $1,000 (5) 2,727

Total $1,536,603

Income earned in Quebec

PC 1975-2064, September 11, 1975, applicable to the 1972 to 1975 taxation years permits the deduction of the Quebec abatement in respect of income taxable by the Province of Quebec that is received by non-residents and income taxable by Quebec that is received by a resident of Quebec derived from a permanent establishment outside Canada.

SECTION 18(2)

Obligations, debts and claims deleted from Public Accounts

Department	Treasury Board Authority: Accounts not in excess of $5,000 — No.	Treasury Board Authority: Accounts not in excess of $5,000 — Amount	Ministerial Authority: Accounts not in excess of $2,000 — No.	Ministerial Authority: Accounts not in excess of $2,000 — Amount	Total — No.	Total — Amount
		$		$		$
AGRICULTURE—						
Department			58	8,049	58	8,049
Canadian Dairy Commission			22	1,940	22	1,940
COMMUNICATIONS			11	1,767	11	1,767
CONSUMER AND CORPORATE AFFAIRS			56	4,273	56	4,273
ENERGY, MINES AND RESOURCES			2,293	16,096	2,293	16,096
ENVIRONMENT	1	2,321	17	2,249	18	4,570
EXTERNAL AFFAIRS			304	15,664	304	15,664
FINANCE—						
Department	46	118,818	360	29,743	406	148,561
Insurance			85	1,804	85	1,804
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	2	7,609	113	39,902	115	47,511
INDUSTRY, TRADE AND COMMERCE—						
Statistics Canada			60	3,008	60	3,008
MANPOWER AND IMMIGRATION—						
Department	1	3,592	9,402	1,000,946	9,403	1,004,538
Unemployment Insurance Commission			30	3,812	30	3,812
NATIONAL DEFENCE	3	10,757	823	21,885	826	32,642
NATIONAL HEALTH AND WELFARE			19,679	635,767	19,679	635,767
NATIONAL REVENUE—						
Customs and Excise	51	155,296	70	39,246	121	194,542
Taxation	586	1,856,396	4,849	1,903,331	5,435	3,759,727
POST OFFICE			345	20,276	345	20,276
SCIENCE AND TECHNOLOGY—						
National Research Council of Canada			213	6,826	213	6,826
Science Council of Canada			1	400	1	400
SECRETARY OF STATE—						
Public Archives			37	477	37	477
SOLICITOR GENERAL—						
Department			4	141	4	141
Correctional Services			172	2,619	172	2,619
Royal Canadian Mounted Police			44	12,178	44	12,178
SUPPLY AND SERVICES			44	1,458	44	1,458
TRANSPORT	3	10,188	1,314	26,749	1,317	36,937
VETERANS AFFAIRS	112	315,403	3,499	601,417	3,611	916,820
	805	2,480,380	43,905	4,402,023	44,710	6,882,403

Deletions were from departmental accounts receivable with the following exceptions: Indian Affairs and Northern Development, 32 items totalling $15,610 credited to the asset account "Indian Economic Development Fund", 2 items to the asset account "Small Business Loan Fund—NWT" totalling $3,158 and 4 items to the asset account "Eskimo Loan Fund" totalling $6,333.

SECTION 31(4)

Every accountable advance that is not repaid or accounted for

(including those repaid or accounted for after April 30 but recorded in the old year accounts)

Name	Vote	Amount	Settled in 1975-76	To be settled in 1976-77	Settled in 1976-77
		$	$	$	$
AGRICULTURE					
Baux G A		125	125		
Blanchard H P	1	510			510
Blanchard N		500	500		
Boswell A M	1	434		434	
Carter K R		57	57		
Cho D		200	200		
Clugston M	40	90		*90	
Cusinato E	1	1,000		1,000	
Duncker H	1	628			628
Ferguson H	1	10		10	
Ferguson R G		300	300		
Ganchev B		132	132		
Gaudet R	1	100		100	
Gray D		78	78		
Henderson W		190	190		
Kerr T	1	1,800		1,800	
Kerr T	1	250		250	
Kirton D J		198	198		
Kujansuu A	1	500		500	
Lattimore R G	1	200			200
Marshall R G	1	205		205	
Martin M W		419	419		
Meyer W C	1	500			500
Meyer W C	1	350			350
Mitchell D		223	223		
Moosa D		400	400		
Pelletier I	1	1,000			1,000
Pilkington H R		421	421		
Pullin J W		76	76		
Quinlan J		237	237		
Reum R		288	288		
Schachtel G		3,000	3,000		
Stabryn S	1	500		500	
Stemshorn B		6	6		
Vaillancourt J G		2,500	2,500		
Ward R		18	18		
		17,445	9,368	4,889	3,188
COMMUNICATIONS					
Cook P	1	600			600
Jevons L	1	74		31	43
Lachaine R	1	600			600
Power M	1	300			300
Rutherford I	1	400			400
Walker W	1	400			400
		2,374		31	2,343

Name	Vote	Amount	Settled in 1975-76	To be settled in 1976-77	Settled in 1976-77
		$	$	$	$
CONSUMER AND CORPORATE AFFAIRS—					
Bell E L	5	666		666	
Breau C	5	330		330	
Breau G	5	305		305	
Bushfield R	5	200	200		
Clare W G	10	883		883	
Deboer R	5	900	900		
Dormody K	5	418		418	
Duclos L	5	500		500	
Hamilton I	1	450		450	
Jutras A	5	300		300	
Khaladkar S	5	375	375		
Kowal E P	5	150		150	
Lankamp F	5	16		16	
Leblanc B	5	500		500	
Marr R	5	900	900		
McIlroy H M	5	700		700	
McNicol T	1	25		25	
Morchio L	10	227		227	
Sizeland P A	5	375	375		
Statistics Canada	5	9,663		9,663	
Tessier J	10	23		23	
		17,906	2,750	15,156	
Anti-Inflation Board					
Bancroft	35A	36		36	
Brockington B	35A	200	200		
Dworkin B	35A	500	500		
Gagnon A	35A	150	150		
		886	850	36	
ENVIRONMENT					
Birkhead T R	25	300	300		
Chartier J F	25	156		156	
Coulombe J M	25	213	213		
Goodmanson M	25	41		41	
Hinds E W	5	200	182	18	
Medin N I	5	59		*59	
Meek G	5	626	626		
Nordman R	25	23		**23	
Norstrom R	25	80	80		
Poole D K	25	275		275	
Robert G	25	100		100	
St-Laurent R	1	500		**500	
Todd N A	5	179	179		
Walton J C	25	3		**3	
Watson H H	5	19		*19	
		2,774	1,580	1,194	

SECTION 31(4)—*Continued*

Name	Vote	Amount	Settled in 1975-76	To be settled in 1976-77	Settled in 1976-77
		$	$	$	$
EXTERNAL AFFAIRS					
Adams R.	1	291		291	
Archibald B A.	1	1,062		1,062	
Arnould D C.	1	448		448	
Beardsley H R.	1	500		500	
Beaudoin C B.	1	125		125	
Beesley J A.	1	661		661	
Bissonnet A P.	1	705		705	
Blondheim G.	1	58		*58	
Blouin L A M.	1	1,109		1,109	
Bourron Y.	1	127		55	72
Bow N M.	1	261		261	
Brodie H R.	1	195		*195	
Bruce G F.	1	1,224		1,224	
Bullee E.	1	40		40	
Cadieux M.	1	464		464	
Cameron R P.	1	193		193	
Carriere R P J.	1	1,095		1,095	
Chambers P.	1	25		25	
Charlebois M.	1	371		371	
Charpentier G.	1	151			151
Church J M.	1	1,272		1,272	
Cody K A.	1	232			232
Coleman R.	1	200			200
Connolly M.	1	68		68	
Cook R D.	1	44		44	
Cornish M.	1	33			33
Costy N C.	1	41		41	
Cousineau W J.	1	150		150	
Crawford G D.	1	585		585	
Crawford W O D	1	192		192	
Curry G.	1	272		272	
Cutts J J.	1	33		33	
Dagenais G.	1	695		695	
Dahl C F.	1	600			600
De Goumois M.	1	112		112	
De Kerckhove F.	1	1,616		1,616	
Delaney D M.	1	44		44	
Dery J M.	1	147		147	
Desbiens G.	1	113			113
Deschenes G.	1	33			33
Desjardins J A C	1	877		877	
Desroches C J.	1	51		51	
Dowsing C L.	1	107		107	
Dowswell W H.	1	304		304	
Drapeau S.	1	966		966	
Drew—Brook E.	1	257		257	
Dubois D M A.	1	441		441	
Duchesne K P.	1	103		103	
Dupuy M.	1	1,497		789	708
Edelstein V.	1	249		249	
Edmonds R B.	1	249		249	
El Abidi A.	1	300		300	
Elliott H.	1	251		251	
Elliott R E.	1	432		432	
Fanning J D.	1	239		141	98
Fieldhouse J.	1	200		200	
Flack B P.	1	51			51

Name	Vote	Amount	Settled in 1975-76	To be settled in 1976-77	Settled in 1976-77
		$	$	$	$
EXTERNAL AFFAIRS—*Continued*					
Fletcher M C.	1	786			786
Flett B.	1	39			39
Fortier M L.	1	106		106	
Fowler R R.	1	9		9	
Fulford D W.	1	378		378	
Gagnon H.	1	805			805
Gallacher P.	1	51			51
Gallant J A.	1	1,358		1,358	
Gaudreault L C.	1	339		339	
Gauthier G J A.	1	849		849	
Gignac D T M.	1	1,410		1,410	
Gignac J.	1	441		441	
Gooding B F.	1	392			392
Grey R.	1	594		594	
Grodde E.	1	140		140	
Guay L.	1	937		937	
Gullason E L.	1	799		799	
Hall D K.	1	244		244	
Harding J.	1	23			23
Harris J G.	1	764			764
Harrold R W D.	1	80			80
Hesson D.	1	490		490	
Hoad D H.	1	1,462			1,462
Hutchingame J P.	1	523		523	
Janusas E A.	1	652		652	
Jay H R.	1	766		766	
Jones M R.	1	3,810		3,810	
Judd J A.	1	4,119			4,119
Kent D.	1	152		152	
Koradi J.	1	3,763		3,763	
Korn H G.	1	211		211	
Koskinen S.	1	190		190	
Krohn K.	1	190		190	
Kroll L.	1	39		39	
Lafrance I.	1	283		283	
Lahey D.	1	1,163		1,163	
Lamarsh J.	1	188		188	
Landry M G.	1	69		69	
Landry R.	1	139		139	
Langley J C.	1	932		932	
Lapointe P A.	1	2,370		2,370	
Lareau M J.	1	51		51	
Lebars G.	1	313			313
Lefort M.	1	88		88	
Len Sue Ting.	1	967		967	
Lepage M F.	1	1,132		1,132	
Lepine J R.	1	1,017		1,017	
L'Heureux B.	1	1,059		1,059	
Lishchynski P R.	1	107			107
Lisk G E.	1	200		200	
Loignon E.	1	152		152	
Low G L.	1	900		900	
Lyman R F.	1	203		136	67
Macauley A G.	1	234		234	
Macdonald R.	1	150		*150	

SECTION 31(4)—*Continued*

Name	Vote	Amount	Settled in 1975-76	To be settled in 1976-77	Settled in 1976-77
		$	$	$	$
EXTERNAL AFFAIRS—*Continued*					
Macpherson I.	1	397		397	
Mann D V.	1	1,525		1,525	
Marcouiller M.	1	790		790	
Mathewson A W.	1	1,123		1,123	
Matthews R.	1	273		273	
McDonald G.	1	7,453		5,571	1,882
McNamara G G.	1	2			2
Milton G J.	1	29		29	
Munroe E E.	1	16,067			16,067
Ogiack G.	1	537		537	
Palivoda R.	1	350		*350	
Palmer R R.	1	242			242
Patenaude J J L.	1	422			422
Pelletier I.	1	46		*46	
Perera A.	1	429			429
Perron M.	1	200			200
Phillips E G.	1	251		251	
Plezia J.	1	600		600	
Plowman R K.	1	297			297
Pochopsky L.	1	250			250
Pouliot R.	1	311		311	
Preston D F.	1	520		520	
Procyshen K G.	1	502		502	
Pugh K B.	1	248		248	
Rejhon G.	1	999		999	
Robinson J S.	1	141		141	
Roger A B.	1	127		127	
Roy J G L.	1	34		34	
Scott E W.	1	80		*80	
Scott T R.	1	700		700	
Seidanspinner C.	1	170		*170	
Simard J T.	1	1,840		1,840	
Small C J.	1	1,182			1,182
Smith M A.	1	16		16	
Sparks J E.	1	18		18	
St-Amour D.	1	438		438	
St-Hilaire Y.	1	104		104	
Sullivan A W.	1	594		594	
Sullivan P O.	1	421		421	
Tanguay J F.	1	390		390	
Tarasco J N.	1	248			248
Thivierge P A E.	1	121			121
Towe P M.	1	290		290	
Ullyot G.	1	1,603		1,603	
Uyeyama S.	1	1,126		1,126	
Villeneuve R.	1	24			24
Von Herbing J.	1	314			314
Wagner L F.	1	1,000		1,000	
Walker P F.	1	294		294	
Wieland J.	1	429		429	
Williams G C.	1	1,022		1,022	
Wilson C.	1	350		350	
Windle C.	1	80		80	
Windle R.	1	192		192	
Wodinsky M S.	1	2,317		2,317	
Wood W M.	1	75		75	
Yetman E.	1	767		767	
Yorke D J.	1	931		931	
		112,090		79,111	32,979
Canadian International Development Agency					
Anderson B J.	25	2,738		637	2,101
Arsenault F.	25	155			155
Balsdon R H.	25	474	474		
Baser H.	25	147		147	
Bastien J J.	25	177		177	
Beattie R A.	25	140			140
Bedard J.	25	500			500
Beemans P.	25	1,208		1,208	
Bernan Associates	25	357		357	
Bezanson K.	25	1,800	601		1,199
Biddiscombe R.	25	1,997	940	77	980
Bilodeau Y.	25	581			581
Biron G.	25	1,367		1,367	
Bisson H.	30	100			100
Black R.	25	1,472	477		995
Blais E A.	25	100			100
Bloch F.	25	1,010		1,010	
Blyth A W.	25	1,853		1,853	
Botari V.	25	1,423		1,423	
Bourgeois G.	25	2,430		2,430	
Bourque L.	25	1,200			1,200
Breuer A.	25	841		841	
Briand D.	25	457		312	145
Brown B.	30	5		5	
Brown C.	25	1,001		1,001	
Burke E.	25	145			145
Calderisi R.	25	1,920		1,920	
Cayer M.	25	326			326
Collette R.	25	1,589			1,589
Correy P.	25	374			374
Cote C.	25	1,754		1,754	
Darnel B.	25	918		918	
Dawes F.	25	200			200
Desgroseilliers M	25	269		269	
Desjardins R.	25	50			50
Donavan G.	30	16		16	
Donida D.	25	169		169	
Doyle M.	25	192		192	
Dumelie R.	25	595			595
DSS—Deposit Acct.	25	50		50	
Elliott R.	25	2,089		2,089	
Esselmont M.	25	82		82	
Fletcher A.	25	25		25	
Gagnon R.	25	118		118	

SECTION 31(4)—*Continued*

Name	Vote	Amount	Settled in 1975-76	To be settled in 1976-77	Settled in 1976-77
		$	$	$	$
EXTERNAL AFFAIRS—*Continued*					
Canadian International Development Agency—*Continued*					
Garceau P.	25	225		225	
Garneau J.	25	119		119	
Garneau Y.	25	974		181	793
Gauvreau E.	25	1,279		1,279	
Gervais Y.	25	202		202	
Godin A.	25	275		275	
Goodyer S C.	25	87			87
Gouault M.	25	686	686		
Gowanlock G.	25	197	197		
Gravel J Y.	25	350	350		
Greenwood T D.	25	469		469	
Guilmette J H.	25	879		879	
Hanafi R.	25	1,239		726	513
Haney R.	25	557		425	132
Harkness P.	25	2,028		2,028	
Hawes F.	25	65			65
Heuckroth L.	25	500		500	
Hitschfeld P.	25	680		3	677
Houle N.	25	929		929	
Inglis R.	25	825		825	
Jeanneret C.	25	2,200	817	1,383	
Jeckell F.	25	699			699
Johansen K.	25	152	152		
Krukowski P.	25	130			130
Ladouceur P.	25	232			232
Lan J.	25	921		921	
Landry J A M.	25	756			756
Laplante L P.	25	1,274			1,274
Latremouille M.	25	3,200		3,200	
Leblanc G.	25	850			850
Leger R.	25	150			150
Leslie A.	25	1,001	1,001		
Lessard R.	25	2,650		2,650	
L'Heureux R.	25	173		173	
Libront L J.	25	1,920		1,920	
Maione R.	25	198			198
Martin H.	25	473			473
McGill H.	25	409		409	
McGraw J.	25	507			507
McMaster D.	25	652		652	
McRae J.	25	4,829		4,829	
Metivier J M.	25	331	331		
Moffard C L.	25	689			689
Monaghan W A.	25	2,053	2,053		
Montpetit R.	25	59			59
Morisset J G.	25	1,121			1,121
Nadeau J.	25	189		189	
Neddow W G.	25	50		1	49
Ostiguy P W.	25	307			307
Ouellet J.	25	53		53	
Parsons M.	25	820			820
Periard J.	25	771			771
Poplawski E.	25	593		593	
Racicot P.	25	2,003		2,003	
Richard G J.	25	635		635	
Robin S.	25	6		6	
Saint-Martin J G	25	985			985
Sallery R.	25	1,034		1,034	
Shiles G.	25	12		12	
Spafford W.	25	133		133	
Stanley W.	25	770		770	
Supt of Documents.	25	1,030		1,030	
Tasse R C.	25	1,500	20	487	993
Thomson P G.	25	2,409		910	1,499
Tiedman K.	25	56			56
Titsworth J.	25	650		650	
Turmel B.	25	94			94
Veitch D M.	25	68		68	
Venne S.	25	2,000		33	1,967
Verville R.	25	219	219		
Walker G.	25	147			147
Ward F L A.	25	76		76	
Watters D B.	25	1,500		1,500	
Westall S K.	25	976		976	
Williams S R.	25	1,500		96	1,404
Wilson R B.	25	806	262		544
Wood D E.	25	758			758
Wright I P.	25	1,141		1,141	
Wright M S.	25	360		360	
Zilliacus J.	25	111		111	
		98,370	8,580	58,516	31,274
International Joint Commission					
Beaupre M.	40	600		600	
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT					
Baer S.		237	237		
Beaumont B.		200	200		
Bernard W.		76	76		
Chartrand R.		320	320		
Couture G.		5	5		
Dekker H.		65	65		
Devlin C A.		385	385		
Duprey T W.		100	100		

SECTION 31(4)—*Continued*

Name	Vote	Amount	Settled in 1975-76	To be settled in 1976-77	Settled in 1976-77
		$	$	$	$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT —*Concluded*					
George B C		53	53		
Gillespie H		200	200		
John V		9	9		
Laboucone T		150	150		
Lavoie P		500	500		
Lohnes D		3	3		
MacNeil G V		8	8		
Mahar J J		200	200		
Mann G A		50	50		
Mondor C		428	428		
Morin C		129	129		
O'Rourke D		124	124		
Parker J		28	28		
Pompu J		20	20		
Rain D		400	400		
Ritchie C		14	14		
Robinson W		150	150		
Rudder E		360	360		
Seccombehett C		25	25		
Taylor B J		620	620		
Walker I		9	9		
Wortley N		100	100		
		4,968	4,968		
INDUSTRY, TRADE AND COMMERCE					
Alexander D E	40	554		554	
Andrigo R F	1	292		292	
Baxter G J	40	419		419	
Beck M G	1	139		139	
Bigsby S A	1	346		346	
Blackwood J A	1	604		604	
Browne D B	1	1,425		1,425	
Browne D J	1	1,820		1,820	
Cheney D H	1	4,823		4,823	
Cross W A	1	300		300	
Corowley L	65	30		30	
Cullen T G	1	483		483	
Cummer C H	1	256		256	
DeVos D J	1	950		950	
Donahue P D	1	1,777		1,777	
Dorrett R H	1	947		947	
Dussault B	1	1,947		1,947	
Eyton A T	1	662		662	
Filion J J	1	123		123	
Galbraith F M	1	259		259	
Gaudette M	1	527		527	
Goulet R	1	104		104	
Guerin J N	1	17		17	
Guy H W	1	1,611		1,611	
Head M	40	735	735		
Hill J M	1	131		131	
Klassen J	1	1,081		1,081	
Kohler L	1	44		44	
Lambert G C	1	349		349	
Lavie G C	40	205		205	
Lee R D	1	2,532		2,042	490
Lindores D P	1	628		628	
MacKillop J M	5	9		9	
MacNaughton D B	1	3,355		3,355	
Male J C	1	50		50	
Marchand P E	1	50	50		
McKelvey S J	1	34		34	
Merner R D	1	665		665	
Paterson L	1	1,800		1,800	
Pearce J A	1	465		465	
Pennick R	40	4,085		4,085	
Poole J C	1	522		522	
Pybus W G	1	2,500		2,500	
Robertson W K	1	13		13	
Ryan N	40	65		65	
Scoffield P	40	462	462		
Shannon G J	1	435		435	
Sotvedt J	1	461		461	
Starr B	1	475		475	
Starr G B	1	116		116	
Stinson M	1	369		369	
St-Jacques N	1	2,643		2,098	545
St John W	40	11			11
Veenema F	1	437		437	
Wiseman B	1	69		69	
Wightman F	1	635		635	
Wondergem M	40	160		160	
		46,006	1,247	43,713	1,046
Statistics Canada					
Bailey D J	65	900	610		290
Bellavance J	65	1	1		
Binder D A	65	110			110
Brunst A S	65	85			85
Bouffard L	65	6	6		
Bourdeau B	65	12	12		
Brown J	65	600	600		
Butler W M	65	105			105
Chorniuk D	65	960		960	
Clement F	65	8	8		
Fellegi I	65	120			120
Fitzgibbon V	65	35			35
Fizer M	65	97	97		
Gagnon P	65	160	160		

SECTION 31(4)—*Continued*

Name	Vote	Amount	Settled in 1975-76	To be settled in 1976-77	Settled in 1976-77
		$	$	$	$
INDUSTRY, TRADE AND COMMERCE—*Concluded*					
Statistics Canada—*Concluded*					
Girard R.	65	37	37		
Giroux G.	65	212	212		
Graves R.	65	42	42		
Grenier R.	65	20	20		
Grose R.	65	200			200
Hatt H B.	65	825			825
Heath B.	65	64			64
Holt K.	65	35			35
Ioncas B.	65	18	18		
Jolicoeur F.	65	168	168		
Jones M E.	65	92	7		85
Lalonde R.	65	500	500		
Labonte B.	65	350	350		
Lambert J.	65	27	27		
Lamarche G.	65	12	12		
Leclerc G.	65	275			275
Lefebvre D.	65	40			40
Leroux R.	65	10	10		
Lusick M D.	65	72			72
McLean D.	65	50			50
McLennan E.	65	600			600
Miller M.	65	63			63
Morin R.	65	44	44		
Oisseault G.	65	21	21		
Perigny S.	65	32	32		
Phillips J.	65	19			19
Piper L.	65	200			200
Podehl W M.	65	107			107
Post Office	65	1,319		1,319	
Pukin H.	65	75			75
Randall J D.	65	225	225		
St-Laurent R.	65	13	13		
Sallienne L.	65	23	23		
Sloan E A.	65	600	83	517	
Triandafillou P.	65	267			267
Vaigneault L.	65	37	37		
West B.	65	68			68
Wills B.	65	300			300
Woefle L.	65	8			8
Worton D A.	65	177			177
Zussman D.	65	18	18		
		10,464	3,393	2,796	4,275
JUSTICE					
Addy G A.	302	239		239	
Ainslie G.	1	11		11	
Belanger C.	1	1,443		1,443	
Belisle R.	30	451		451	
Cartier A.	1	240		240	

Name	Vote	Amount	Settled in 1975-76	To be settled in 1976-77	Settled in 1976-77
		$	$	$	$
JUSTICE—*Continued*					
Cattanach A A.	302	1,240		1,240	
Caughey E T.	1	391		391	
Collier F U.	302	1,530		1,530	
Collette J.	1	246		246	
Crossby A W.	1	1,116		1,116	
Decary R G.	302	329		329	
Dickson D M.	1	796		796	
Dryer V L.	1	10		10	
Dube A.	1	257		257	
Dunlap D A.	30	300		300	
Elton T.	25	150		150	
Evraire P.	1	2		2	
Feehan J B.	1	392		392	
Fitzgerald G.	1	100		100	
Fogarty K H.	1	47		47	
Fraser C.	1	26		26	
Fraser N C.	1	122		122	
Frost A J.	31	407		407	
Goddard L.	1	200		200	
Goldstein S.	1	1,401		1,401	
Guay R.	1	400		400	
Halpin J.	1	250		250	
Heald G V.	302	1,013		1,013	
Hebert R.	30	1,000		1,000	
Howard J.	20	300		300	
Hunt J M.	1	1,083		1,083	
Isaacs J.	1	1,550		1,550	
Johnson A.	1	50		50	
Kelly J P.	1	224		224	
LaHaye J O.	1	60		60	
Leclair R.	1	200		200	
Ledain G V.	302	1,170		1,170	
Letang C.	20	74		74	
Little R.	1	2		2	
Lyon W D.	1	399		399	
MacKenzie J A.	1	250		250	
MacKinnon C D.	1	350		350	
MacNabb R S.	1	10		10	
Maddison H C B.	1	980		980	
Mahoney P M.	302	2,053		2,053	
Marceau L.	302	687		687	
Matheson J R.	1	360		360	
McCann.	30	500		500	
McDonald D C.	1	392		392	
McInenly P.	1	47		47	
McInnis C.	20	25		25	
McKinnon S.	1	141		141	
McLennon R.	1	4		4	
Medhurst D H.	1	11		11	
Mohr H.	1	102		102	
Mompart C.	1	200		200	
Nolan R M.	1	60		60	
Paul R.	1	800		800	
Pinos G.	1	1,157		1,157	
Pratte L.	302	785		785	
Procuik A.	31	413		413	

SECTION 31(4)—*Continued*

Name	Vote	Amount	Settled in 1975-76	To be settled in 1976-77	Settled in 1976-77
		$	$	$	$
JUSTICE—*Concluded*					
Rogers T W B	1	15		15	
Ruskin W	1	250		250	
Ryan M	1	80		80	
Stalker A	1	220		220	
Stiles G A	1	16		16	
Thurlow A L	302	429		429	
Tranter P W	1	27		27	
Tremblay G	1	2,000		2,000	
Trotman G	1	34		34	
Urie J J	302	1,754		1,754	
Van Koughnett G	1	65		65	
Walsh A A M	302	1,725		1,725	
Wright W S	1	14		14	
		35,177		35,177	
LABOUR					
Fuchs J	1	1,000		1,000	
Finn W D	1	1,000		1,000	
Gunn J A	1	400		400	
Koppel A	1	295		295	
Hall N	1	12,000		12,000	
Johnstone E	1	27	27		
Martin R	1	1,000		1,000	
Rapsey M	1	150		150	
Van Berkel G	1	213		213	
		16,085	27	16,058	
Information Canada					
Charlebois J	5	25		*25	
Gouci M	5	300		*300	
Hardy G	5	1,989		*1,989	
Kelland J	5	150		*150	
Major C	5	150		*150	
Mann B	5	500		*500	
Names not available	5	318		**318	
Patterson B	5	50		*50	
Sims A	5	196		*196	
Singleton T	5	68		*68	
Smith D	5	50		*50	
Villeneuve P	5	325		*325	
Zacharias P	5	400		*400	
		4,521		4,521	
MANPOWER AND IMMIGRATION					
Allen D	5	250	250		
Allen D	1	100		100	
Almeida J	15	5,032		5,032	
MANPOWER AND IMMIGRATION—*Continued*					
Almers B	15	500		500	
Archambault M	1	24	24		
Arsenault E	15	731		731	
Aucoin P W	15	125		125	
Barber R J	1	600		600	
Basdeo B	1	265		265	
Bastarache R L	5	355		355	
Beauchamps M	15	200		200	
Beaudoin N	5	80		80	
Begin—Mathieu H	15	1,722		1,722	
Belanger F	1	450		450	
Belisle G J	5	2		2	
Bergeron R	5	241		241	
Bertrand F R	20	150	150		
Bertrand M	5	3		3	
Betz L	5	250		250	
Blanchard J	5	100		100	
Blyth D W	15	512		512	
Bochnewicz J	5	15		15	
Boile F	15	25		25	
Bording T	15	1,202		1,202	
Borges D	15	25		25	
Bouchard J A	15	300		300	
Boudrias L	5	80			80
Bowden W R	15	99		99	
Brant F	5	300		300	
Brennan H F	5	76		76	
Bruyere L	5	400		400	
Bruyere N	5	250		250	
Burgess R J	1	25		25	
Cadieux A	5	200			200
Callaghan J G	5	255		255	
Campbell J W	5	285		285	
Caron L	15	25		25	
Carriere J	15	145	145		
Charbonneau Y	15	40		40	
Cheveria G W	5	135		135	
Chow J	5	175		175	
Conway K A	5	400		400	
Cooper K T	5	290		290	
Corbeil R C	1	163	163		
Costain G B	5	47		47	
Crane L	5	250		250	
Crevier G	5	225			225
Cuddily P	15	200		200	
Cunliffe H	15	414			414
Curry R J	15	40	40		
Daigle J P	5	80		80	
Deedo W B	1	500		500	
Denny D A	15	316	316		
Denault J	15	400	400		
Derbyshire D	5	150		150	
Dicks A M	15	150		150	
Dillon A D	5	285		285	
Dillon R H	15	180		180	

SECTION 31(4)—*Continued*

Name	Vote	Amount	Settled in 1975-76	To be settled in 1976-77	Settled in 1976-77
		$	$	$	$
MANPOWER AND IMMIGRATION—*Continued*					
Dionne R.	5	460			460
Disano J N.	5	300		300	
Dixon L G.	20	575	575		
Dorval J.	5	80			80
Drapeau J H.	15	1,678	1,405	273	
Dremin A M.	1	200		200	
Dubuc M.	5	100		100	
Duchesnes G.	5	64		64	
Dufour J C.	5	144			144
Duguay G.	5	113			113
Erb B M.	1	16	16		
Evetts M.	15	3,146		3,146	
Ewald F E A.	15	500		500	
Fearn M M.	1	10	10		
Ferguson A B.	5	1,285		1,285	
Ferguson R D.	5	1,500		1,500	
Firth E.	5	400		400	
Flibotte L.	15	22		22	
Flood A R.	5	420		420	
Forsyth A F.	5	75	75		
Fortin G.	5	59			59
Fox J B.	5	8		8	
Francoeur V.	5	80		80	
Freeman R.	5	197		197	
Frommer A.	1	37	37		
Gagnon G.	5	78			78
Gagnon J L.	15	510	510		
Gagnon J T.	5	75		75	
Garbens G M.	5	20		20	
Germain L.	15	200		200	
Gibson J M.	15	1,150		1,150	
Giguere P.	15	421			421
Giguere P E.	5	100		100	
Giroux J.	5	679		679	
Goguen F.	5	300		300	
Gordon—Harris R.	5	500		500	
Gould W.	5	119		119	
Grandmaison G.	5	186		186	
Grant E G.	15	125		125	
Grant J E.	5	115		115	
Grass P.	5	60		60	
Gravel J E.	5	500		500	
Gray R J.	5	35		35	
Gray V P.	15	375		375	
Griffith P.	1	150	150		
Groot McLaren J	5	400		400	
Guevin J P.	5	250		250	
Hagan J K.	5	300		300	
Hale B H.	1	200		200	
Hallman J E.	15	194	194		
Hanlon W A.	5	210		210	
Hannam D.	5	300		300	
Hartling R.	15	1,582		1,582	
Harvey K.	5	25		25	
Haslegrave D.	5	80		80	

Name	Vote	Amount	Settled in 1975-76	To be settled in 1976-77	Settled in 1976-77
		$	$	$	$
MANPOWER AND IMMIGRATION—*Continued*					
Hayes S.	5	80		80	
Hebert B J.	5	53		53	
Hebert D.	15	100		100	
Hebert G.	15	200		200	
Heighton A M.	5	290		290	
Hennessey B.	5	15		15	
Hillis T S.	1	75		75	
Hodgson W E.	1	75		75	
Hollis H.	5	800		800	
Houghton J.	15	15		15	
Houle P.	1	500			500
Huff E.	5	400		400	
Huneault J P.	5	45		45	
Hutchinson E M.	5	150		150	
Huxtable J.	5	220		220	
Hyndman B.	5	200		200	
Irving L.	15	75		75	
Irwin R.	15	200		200	
Jarvis P.	20	125		125	
Jewett M E.	5	90		90	
Kaiser S W.	1	399		399	
Kane F.	1	17		17	
Kent P.	5	150		150	
Ketcheson O J.	5	140		140	
Keyes M J.	5	350		350	
Keyes M J.	5	500		500	
Kirkness R.	5	300		300	
Kryzan R.	15	911		911	
Lagace G.	1	200		200	
Laliberte S.	15	75		75	
Landry J.	15	200		200	
Lapage E P.	1	100	100		
Lapointe G.	5	225		225	
Lapointe M.	5	80		80	
Laporte D.	5	120		120	
Leblanc G.	5	300		300	
Leblanc G.	5	400		400	
Leblanc J.	5	300			300
LeClair E C.	5	135		135	
Lee A.	5	15		15	
Leever L P.	15	3,453		3,453	
LeFrançois R.	5	330		330	
Lemay J.	15	200		200	
Lemieux B.	5	250		250	
Lemonnier G.	15	279	279		
Lilius P A.	15	511		511	
Linklater K.	5	200		200	
Linklater K.	5	100		100	
Longtin O.	1	3		3	
Lynn J F P.	15	500		500	
MacDonald P J.	15	170		170	
Mach L.	15	59		59	
MacInnis A.	15	85		85	
Malkus Y.	15	1,144			1,144
Maltby D C.	5	250		250	
Maracle B.	5	200		200	

SECTION 31(4)—*Continued*

Name	Vote	Amount	Settled in 1975-76	To be settled in 1976-77	Settled in 1976-77
		$	$	$	$
MANPOWER AND IMMIGRATION—*Continued*					
Mardon E H	5	400		400	
Marjos K	1	85		85	
Martell V C	5	80		80	
Martin F	5	150			150
Masse A	15	50		50	
Mathews R	5	125		125	
McAdam B C	15	635		635	
McCarthy W M	5	305		305	
McGregor L	5	300		300	
McIsaac J	5	74		74	
McKenna G	15	200		200	
McKenzie A	5	15			15
McPeake B	5	400		400	
Mesheau D	15	500		500	
Morris D	5	610		610	
Morris J	1	96	96		
Morrison F	5	250		250	
Morrison J	5	200		200	
Munro V	5	150		150	
Neil G A	5	89		89	
Nepton C	5	34		34	
Niles P A	5	400		400	
Noonan A	5	64		64	
Olmstead W J	5	12		12	
Palmer P J	15	10		10	
Paquet J	5	80		80	
Parco F E	15	269		269	
Park L M	5	60		60	
Parker I E	5	325		325	
Pauletto M	5	5		5	
Pearce R	5	200		200	
Peckford L R	5	200		200	
Pella D	15	200		200	
Pickering W	5	4,870		4,870	
Pierce J	5	75		75	
Pilon A	5	150		150	
Pilon A	5	200		200	
Pilon C	5	350		350	
Plourde G	5	110		110	
Plourde G	5	25		25	
Porter R H	5	285		285	
Quenneville L	5	88		88	
Reynolds G F	15	1,605		1,605	
Robertson M	20	300	300		
Robinson H A	1	500		500	
Robinson M	15	235		235	
Robotham N B	5	375		375	
Rockcliffe G	15	10		10	
Rosove B	20	100		100	
Roy H	5	16			16
Ryan S	1	176	176		
Saia F	15	25		25	
Salsbury J	15	15		15	
Sami—Massim L	15	25		25	
MANPOWER AND IMMIGRATION—*Concluded*					
Santini J	5	275		275	
Sarda C	20	500	500		
Scatchard C K	15	533		533	
Schafler P	1	234	234		
Schroh G P	15	5,943	5,943		
Schwartz R	5	255		255	
Sellars D E	5	100		100	
Shaw C M	15	1,004		1,004	
Sheardown J V	15	309	309		
Shelestynski H	5	113		113	
Sheppitt W A	15	5	5		
Shields W R	5	150		150	
Sigurdson K	15	185		185	
Smith J	5	66		66	
Sonier R	5	100		100	
Spark O	5	60		60	
Stanoyev W	5	325		*325	
Stepanuik V	1	144		144	
Stonham R	5	75		75	
Stubbs J	5	500		500	
Tait S	5	80		80	
Tanchuk M	15	1,522	1,522		
Thibault N	5	34		34	
Thivierge R	15	300		300	
Thomson I	15	3,051		3,051	
Tremblay G	15	300	300		
Tucker D R	5	200		200	
Tuesday J	5	250		250	
Turbide F	15	25		25	
Turenne D J	5	200		200	
Vaillancourt M	5	185			185
Van DerLoo J	5	200		200	
Vick A D	5	959		959	
Voisey H L	1	220		220	
Wallace G	1	100		100	
Walsh L J	1	400		400	
Walsh L J	1	200	200		
Walsh S	5	135		135	
Walsh S	5	65		65	
Ward J	20	63	63		
Watts M R	15	35		35	
Wellsman J	15	1		1	
Whelan P	15	3,299	299		3,000
Whitehead G E	15	1,600		1,600	
Williams E	15	75		75	
Winram A R	5	90		90	
Winters R E	5	300		300	
Worrock W	5	150		150	
Young S	5	80			80
Zenko J	1	300		300	
		98,309	14,786	75,859	7,664

SECTION 31(4)—*Continued*

Name	Vote	Amount	Settled in 1975-76	To be settled in 1976-77	Settled in 1976-77
		$	$	$	$
NATIONAL DEFENCE					
Cox H B	1	1,000		1,000	
Hinchcliffe J D	1	750		750	
Miles E W	1	700		700	
		2,450		2,450	
NATIONAL HEALTH AND WELFARE					
Acton H	15	45		45	
Bird J M	15	18		18	
Boyd R E	15	100		100	
Cayer F	15	200		200	
Cheecho J	15	100		100	
Currie D	15	1,285		1,285	
Daniels P	15	100		100	
Fitch J D	15	736		736	
Grice M	15	340			340
Harper N	15	700			700
Hildebrand G	15	200			200
Hilderbrand R	15	85		85	
Hrebenik J	15	50		50	
King A	15	300		300	
Lachance L	15	167		167	
Ledoux A	15	100		100	
Loonie A	15	28		28	
McDonald J	15	100		100	
McDonald R	15	200		200	
McPherson J	15	600			600
Marshall D	15	150		150	
Milghe M	15	100		100	
Noel L	45	164		*164	
Osborne S	15	300		300	
Prosper D	15	100		100	
Reynolds E R	15	1,000		1,000	
		7,268		5,428	1,840
NATIONAL REVENUE—					
Customs and Excise					
Bailey H	1	800	800		
Bezaire D	1	189	189		
Bolduc C	1	1,103		1,103	
Casey C	1	64	64		
Chamberlain R	1	309	309		
Cheadle A	1	340	340		
Cockriell N	1	700	700		
Derepentigny B	1	500			500
Eversy G	1	1,850	1,850		
Fairfield E	1	500	500		
Faust W	1	150	150		
Forchuk E	1	49	49		
Forget J G M	1	500			500

Name	Vote	Amount	Settled in 1975-76	To be settled in 1976-77	Settled in 1976-77
		$	$	$	$
NATIONAL REVENUE—*Continued*					
Customs and Excise—*Concluded*					
Forget J G W	1	500			500
Foss W	1	9	9		
Fulton D	1	16	16		
Gibson G	1	210	210		
Graham G	1	230	230		
Grumel G	1	1,850	1,850		
Huet O	1	200			200
Jeffrey M	1	200		200	
Lapointe G	1	230	230		
Laronde G	1	600	600		
Leyton C	1	2,000	2,000		
Mace R	1	600	319		281
Marchinez M	1	518	518		
McDonald M	1	250	250		
McFarlane J	1	300	300		
McKay A	1	900	649	251	
McNicoll Y	1	100			100
Morancy A	1	400	400		
Morley K	1	150	150		
Ritcey O	1	450	450		
Robin R	1	800			800
Salloum H	1	70	70		
Slater W	1	22			22
Stanbury P	1	315	315		
Sylvain J	1	75	75		
Tremblay J	1	500		500	
Trudeau D	1	150		150	
Wagner W	1	850	850		
Wood L	1	600	600		
		20,149	15,042	2,204	2,903
Taxation—					
A E R A Research Training	5	290	290		
Asaph B E	5	200	200		
Carleton University	5	270	270		
Denis J P	5	500	500		
Durdin T	5	250	250		
Elia E A	5	200	200		
Fawcett J	5	1,000	1,000		
Fish S	5	5,200	5,200		
Gagnon I	5	400	400		
Hone L S	5	200	200		
Institute of Industrial Accountants	5	90	90		
Johnson G A	5	200	200		
Lee S	5	150	150		
McDonald D T	5	200	200		
Murphy P	5	350	350		
Salmon M	5	1,350	1,350		

SECTION 31(4)—*Continued*

Name	Vote	Amount	Settled in 1975-76	To be settled in 1976-77	Settled in 1976-77
		$	$	$	$
Taxation—*Concluded*					
Thompson S.	5	480	480		
Weiss C.	5	3,400	3,400		
Woods J P.	5	180	180		
York University.	5	500	500		
		15,410	15,410		
PARLIAMENT					
House of Commons					
Maingot J P J.	5	1,800		1,800	
POST OFFICE					
Anderson D H.	PVI	25		25	
Anderson J.	PVI	14		14	
Andronick J.	PVI	211		211	
Arbour R.	PVI	1			1
Archambault J.	PVI	200		200	
Armour G N.	PVI	88		88	
Assaly S.	PVI	50		50	
Axelson E.	PVI	234		234	
Axelson E.	PVI	350		350	
Aylward R F.	PVI	208		208	
Bailey W.	PVI	200		200	
Baldock G.	PVI	400		400	
Banfield L.	PVI	4		4	
Barrington W.	PVI	200		200	
Beierle G.	PVI	200		200	
Belanger P.	PVI	1,000		178	822
Billingsley A.	PVI	25		25	
Binder R.	PVI	225		225	
Blais S.	PVI	500		500	
Bob L.	PVI	205		205	
Bodjola J.	PVI	58		58	
Bonser W.	PVI	4,200		4,200	
Bordeleau P.	PVI	175			175
Bonehard A.	PVI	300		300	
Bouchard J.	PVI	300		300	
Boudreau G.	PVI	252		252	
Boudreau P.	PVI	200		200	
Boudreau R.	PVI	500		500	
Brandvold L P.	PVI	1		1	
Brooks A.	PVI	650		650	
Buchanan P L P.	PVI	303		303	
Byrkelo A M.	PVI	125		125	
Campbell D.	PVI	122		122	
Campbell J.	PVI	125		125	
Canary N.	PVI	1,000		1,000	
Cannon H.	PVI	75		75	
Canuel M.	PVI	100			100
Carr R.	PVI	500		500	
Carroll L.	PVI	1,000		1,000	
Clarke E S.	PVI	350		350	
Clarke E S.	PVI	250		250	
Clarke E S.	PVI	350		350	
Clarke E S.	PVI	350		350	

Name	Vote	Amount	Settled in 1975-76	To be settled in 1976-77	Settled in 1976-77
		$	$	$	$
POST OFFICE—*Continued*					
Clark S.	PVI	600		600	
Clark S.	PVI	400		400	
Clark S.	PVI	400		400	
Clark Syd.	PVI	200		200	
Clench W.	PVI	270		270	
Cloutier M.	PVI	80			80
Collier M.	PVI	225		225	
Comeau M.	PVI	196		196	
Comeau M.	PVI	300		300	
Connolly R.	PVI	50		50	
Cordick P.	PVI	200		200	
Corrie W D.	PVI	180		180	
Cottrell R.	PVI	670		670	
Crepeau G.	PVI	200		200	
Cross E.	PVI	550		550	
Dawson L.	PVI	209		209	
Day D.	PVI	300		300	
DeSchutter A.	PVI	210		210	
Duncan D.	PVI	210		210	
Dunn S.	PVI	45		45	
Duperford W.	PVI	11		11	
Durnin K.	PVI	110		110	
Durnin R.	PVI	175		175	
Easton C L.	PVI	275		275	
Edsell M E.	PVI	413		413	
Elliott M J.	PVI	100		100	
Ellwood A.	PVI	100		100	
Evans A.	PVI	272		272	
Evans B.	PVI	44		44	
Evans B.	PVI	400		400	
Evans B.	PVI	200		200	
Faucher D.	PVI	1			1
Feltham C L.	PVI	270		270	
Feltham S J.	PVI	280		280	
Flegal H J.	PVI	29		29	
Fong G.	PVI	500		500	
Freeman K.	PVI	190		190	
Frenett C.	PVI	66			66
Ganmaw P.	PVI	225		225	
Gardiner J M.	PVI	9		9	
Gass C.	PVI	500		500	
Gideon A.	PVI	400		400	
Gilbertson D.	PVI	125		125	
Glover M.	PVI	200		200	
Govers J.	PVI	294		294	
Granter D R.	PVI	1,000		1,000	
Green A.	PVI	250		250	
Gulliver G.	PVI	245		245	
Hagerty P.	PVI	45		45	
Halbersma G.	PVI	20		20	
Hanburg W.	PVI	2		2	
Hanlyn J.	PVI	264		264	
Hammer L.	PVI	200		200	
Hanlon L.	PVI	120		120	
Harris M.	PVI	40		40	
Harrison G.	PVI	80		80	
Harvey G W.	PVI	100		100	

SECTION 31(4)—*Continued*

Name	Vote	Amount	Settled in 1975-76	To be settled in 1976-77	Settled in 1976-77
		$	$	$	$
POST OFFICE—*Continued*					
Hawkins G.	PVI	140		140	
Hayward P.	PVI	250		250	
Hemmingway R.	PVI	1,000		1,000	
Hlady T.	PVI	400		400	
Hobbs R.	PVI	275		275	
Horvath S.	PVI	50		50	
Horvath S.	PVI	500		500	
Hubley B.	PVI	114		114	
Humphrey A.	PVI	200		200	
Hierlighy G.	PVI	280		280	
Hyde R V.	PVI	76		76	
Irving C.	PVI	200		200	
Ivey W.	PVI	167		167	
Jewers R.	PVI	189		189	
Johnson C.	PVI	7		7	
Karlson J R.	PVI	100		100	
Kruper B.	PVI	210		210	
Kulak B.	PVI	120		120	
Lam J K.	PVI	350		350	
Lawrence W G.	PVI	88		88	
Leduc M.	PVI	700		700	
Lemair Y.	PVI	500		500	
Lepage V.	PVI	350		350	
Lewis A.	PVI	479		479	
Loader R H.	PVI	100		100	
Maber D.	PVI	19		19	
Macconnell M.	PVI	50		50	
Maclean F.	PVI	100		100	
Mansaur R.	PVI	49		49	
Mansaur R.	PVI	302		302	
Martin W.	PVI	270		270	
Martin S A.	PVI	9		9	
McCann J.	PVI	50		50	
McFadgen D.	PVI	350		350	
McVea M.	PVI	30		30	
Milme A.	PVI	150		150	
Moore E A.	PVI	130		130	
Morissette G.	PVI	13			13
Morissette P.	PVI	36			36
Murphy G.	PVI	45		45	
Nault G.	PVI	514		514	
O'Neill F.	PVI	38		38	
Osmond S.	PVI	200		200	
Page G.	PVI	861		861	
Pike R E.	PVI	255		255	
Pike T R.	PVI	275		275	
Pouliot P E.	PVI	75			75
Powell J.	PVI	3		3	
Ram Sohan.	PVI	85		85	
Ranson T.	PVI	83		83	
Ratelle E.	PVI	200		200	
Reid B.	PVI	50		50	
Reidl F.	PVI	5		5	
Robertson J.	PVI	75		75	
Robertson R N.	PVI	1,000		1,000	
Robinson R L.	PVI	200		200	
Rogers J.	PVI	328		328	
Rogers J.	PVI	175		175	
Rogers W.	PVI	600		600	
Roy Luc.	PVI	57			57
Roy R.	PVI	500		500	
Russell B.	PVI	238		238	
St Jean L.	PVI	500		500	
Sardana A.	PVI	130			130
Savill L.	PVI	225		225	
Scott R.	PVI	160		160	
Segin P J.	PVI	150		150	
Simmonds J F.	PVI	200		200	
Smith E.	PVI	200		200	
Smith W E.	PVI	150		150	
Spence D R.	PVI	600		600	
Stent F.	PVI	100		100	
Stephen N.	PVI	300		300	
Stevens R.	PVI	70		70	
Stevens R.	PVI	250		250	
Stachan K.	PVI	303		303	
Sutherland.	PVI	150		150	
Talbot C.	PVI	117			117
Tarnozi J.	PVI	94		94	
Tompson F M.	PVI	50		50	
Torrinton F.	PVI	200			200
Tremblay B.	PVI	114			114
Trepanier J Luc.	PVI	200			200
Unidentified.	PVI	297		279	
Unidentified.	PVI	1,110		1,110	
Unidentified.	PVI	231		231	
Vieneau A.	PVI	400		400	
Virag L.	PVI	130		130	
Weiss Don.	PVI	200		200	
Williams E.	PVI	42		42	
Williams E.	PVI	255		255	
Wheeler R C.	PVI	500		500	
White D.	PVI	200		200	
Wooten J.	PVI	375		375	
Wray G.	PVI	150		150	
Wray G.	PVI	350		350	
		51,444		49,257	2,187
PRIVY COUNCIL					
Belisle G.	1	125		125	
Brouillard C F.	1	200			200
Cooke K B.	1	225			225
Dufour D.	1	200			200
Kenny C.	1	12			12
Redpath F A.	1	100			100
Renart P.	1	49		49	
Schabrack P A.	1	37	37		
Schultz R.	1	15			15
Teschke W R.	1	4	4		
Whellams D M.	1	34	34		
		1,001	75	174	752

SECTION 31(4)—*Continued*

Name	Vote	Amount	Settled in 1975-76	To be settled in 1976-77	Settled in 1976-77
		$	$	$	$
PRIVY COUNCIL—*Concluded*					
Canadian Intergovernmental Conference Secretariat					
Morisset F.	5	72			72
Public Service Staff Relations Board					
Martineau B U.	25	65			65
PUBLIC WORKS					
Aziz H.	5	100			100
Baillie C.	35	200			200
Carr D.	5	202		(2) 2	200
Cattermole G.	10	50	50		
Cauley J.	5	200			200
Davidson R.	10	480			480
Doyle J F.	10	1		1	
Gagnon J C G.	5	250			250
Gouge M.	10	150			150
Grossi J.	5	325			325
Haywood A R.	5	200		200	
Hewitt K.	5	100			100
Hyde E.	5	200			200
Kertesz B.	10	180			180
Laszcz S G.	10	273	48		225
Lefebvre.	10	187			187
Lilly D F.	10	6	6		
Majors S.	5	45	45		
Malow P.	10	190			190
McCarron R T.	10	190			190
McConkey D.	5	263	263		
McGowan P.	10	200			200
McWilliams G A	10	2		2	
Morin G.	1	211		(1)211	
Nowasad P.	35	500			500
Peckford M.	5	120			120
Ritching W R.	10	6	6		
Robinson P L.	5	230	1		229
Schneider W.	10	100			100
Spencer B.	5	25		25	
Spencer R.	10	540	40		500
Thompson M E.	10	190			190
Vine W.	10	50	50		
Whitmore E.	5	250			250
		6,216	509	441	5,266
SECRETARY OF STATE					
Battiste C.	35	431		431	
Belkov G.	30	1,000	1,000		
Bellerose L.	30	6	6		
Bernier G.	15	165	165		
Bourcier A M.	35	3	3		
Bowers W.	35	16	16		
Cameron A D.	15	425	425		
SECRETARY OF STATE—*Continued*					
Chiasson—Deserres M.	35	20	20		
Christopherson G	35	750	750		
Cohen A.	1	1,981	1,981		
Comber M A.	35	72	72		
Dennehy J.	35	350	350		
Douglas W.	35	3		3	
Dulude L B.	35	225		225	
Durand C A.	30	450	450		
Fortin M.	30	200	200		
Furlought K.	35	200		200	
Gagnon R.	35	285	285		
Gauthier A.	30	3	3		
Goffart E.	30	3	3		
Goldsmith J.	1	100		100	
Goodridge B M.	35	500		500	
Halpern G.	5	200	200		
Jaoven—Malgorn A.	30	58		58	
Jaworsky S.	35	120	120		
Lauzon J G.	35	200	200		
Leduc H.	15	125	125		
Lemieux L.	15	99	99		
Lewis N.	30	776	776		
Lumsden R P.	1	39	39		
MacDonald M J.	35	125	104	21	
McKenzie W.	35	300		300	
McKervill H.	35	9	9		
McLaughlin E.	30	17		17	
McPhee M.	35	15		15	
Metivier N.	35	46		46	
Millin L.	35	200		200	
Momryk M.	35	50	50		
Morissette A.	30	245	245		
O'Bomsawin G.	1	332		332	
Pard G.	30	1,450	1,450		
Parsons R.	35	39	39		
Protheroe H.	1	60		60	
Race W.	35	18	18		
Robert J P.	1	453	453		
Roland A.	30	9	9		
Roy J P.	1	227	227		
Scialom A.	30	25		25	
Sheer F.	1	179	179		
Sirois L.	35	374	374		
Smith R.	35	170		170	
Starr L.	35	200		200	
Stewart D.	35	2	2		
Tardif T.	30	150		150	
Thompson P.	35	68	68		
Upshall D.	15	42		42	
Vachali M.	30	8	8		
Walsh J.	35	201		201	
Winter J.	35	500		500	
Yu-Yun Sheng A	35	250		250	
		14,569	10,523	4,046	

SECTION 31(4)—*Continued*

Name	Vote	Amount	Settled in 1975-76	To be settled in 1976-77	Settled in 1976-77
		$	$	$	$
SECRETARY OF STATE—*Continued*					
National Museums of Canada					
Artubuise A F	90	150			150
D'Argencourt L	90	2,000			2,000
D'Aoust J	90	75			75
Gervais E	90	75			75
Martin J	90	50			50
Mongrain E	90	1,200			1,200
Muise D A	90	55			55
Smith P	90	63			63
Simmons R	90	750			750
Zegus P	90	150			150
		4,568			4,568
Public Archives					
Scott A		2,968		2,968	
Scott A		325		325	
Scott A		256		256	
Scott A		425		425	
		3,974		[3]3,974	
Public Service Commission					
Alsembach A P	115	990	443		547
Bainbridge M W	115	500	500		
Berg I	115	265	65		200
Bird S	115	200	200		
Bode H	115	530	530		
Bourque G	115	200	200		
Cantin N	RF	200		200	
Cook D	RF	100		100	
Corvec L	115	500			500
Cote D	RF	150		150	
Couillard D C	RF	150		150	
D'Amours L	RF	1,000		1,000	
Desrochers L	RF	125		125	
Dusseault J	RF	125		125	
Farmillo R	RF	300		300	
Fewer C M	RF	1,000		1,000	
Gauthier G	115	289	289		
Girard M	115	500	500		
Griffin P E	RF	50	50		
Guay J M	115	842			842
Jast K	RF	65		65	
Kelly J	RF	257	257		
King P	RF	75		75	
Kurdy N	RF	100		100	
Lagace J	RF	139		139	
Larson E	115	150		150	
Leblanc L	115	59	59		
MacKenzie J	RF	200	38	162	
Maloney W M	RF	300		300	
Meyer M	RF	75		75	
Millican R	115	500		500	
Morris L P	115	75			75
Paradis R	115	500	500		
Parent G	115	60	60		
Pearl C A	RF	65		65	
Pednault S	RF	200			200
Petroniro M	115	220	220		
Poitras H	115	125			125
Porlier L	RF	160		160	
Prudhomme P	115	100	100		
Rock M	RF	200		200	
Rocque R	RF	209	209		
Ross D	RF	500	500		
Rowland D	RF	450	305	145	
Ryan M	115	100		100	
Samson M	RF	1,600			1,600
Schrafroth G L	115	600	540		60
Shackleton C	115	240	240		
Snelgrove T	RF	300		300	
Squirrel G	115	220	220		
Tissot L	115	223	223		
Upton H	RF	675		675	
Vaillancourt C	RF	600			600
Vezina M	115	125	125		
Watson B	115	200			200
Wendt M	115	150			150
White B	RF	100		100	
Zaborniak K	RF	450		450	
		18,383	6,373	6,911	5,099
SOLICITOR GENERAL					
Allen J L	1	150		150	
Baldwin W	1	240		240	
Bishop R	1	80		80	
Chitty W W	1	18		18	
Chitty W W	1	12		*12	
Hornyak M	1	375		*375	
Letterissier Dr R	1	190		190	
Lewis E	1	425		425	
Maxwell W	1	230		*230	
O'Handley H A	1	100		100	
Walker P	1	450		450	
Weir D	1	12		12	
		2,282		2,282	

SECTION 31(4)—*Continued*

Name	Vote	Amount	Settled in 1975-76	To be settled in 1976-77	Settled in 1976-77
		$	$	$	$
SOLICITOR GENERAL—*Continued*					
Correctional Services					
Allen R.	5	26		26	
Austin E.	5	336	336		
Arboleda Florenz J.	5	900	900		
Barton N.	5	779	779		
Bedard G M.	15	28		28	
Bell V R.	5	10		10	
Boyd D C.	5	100	100		
Braithwaite J.	5	476		476	
Breakes R.	5	100	100		
Brouilette G.	5	46		46	
Brown W R.	5	159	159		
Burtt J M.	5	100	100		
Caravetta A.	5	100	100		
Clark D.	5	600		600	
Corrigal T C.	5	120	120		
Deme L S.	5	100		100	
Derksen R.	5	100		100	
Despres P.	5	125		125	
Easton L.	5	75		75	
Edwards J.	5	34		34	
Filson R.	5	100		100	
Gauvin C.	5	396	396		
Gilham K.	5	100		100	
Goldie D W.	5	6		6	
Goulen P.	5	111	111		
Greaves C W.	5	30		30	
Grouette H K.	5	70	70		
Hagen E.	5	100	100		
Hall W.	5	28	28		
Hamilton W J.	5	50	50		
Harvey L.	5	100		100	
Hatter E.	5	307		307	
Jamieson R.	5	3	3		
Junker J.	5	150	150		
Latimer D.	5	5		5	
Laurin C.	5	40		40	
Leblanc G.	5	85	85		
Legault V.	15	50	50		
Leipert R.	5	123		123	
MacDonald R.	5	100		100	
Marriott D.	5	150	150		
Martin G.	15	160	160		
McBride J.	5	140		140	
McGregor D.	5	275	275		
McKay G S.	5	4	4		
McKibbon C.	5	100	100		
Moore R T.	5	10	10		
Morison A.	5	300	300		
Murphy J M.	5	125	125		
Noel E E.	5	167	167		
Oram G.	15	50	50		
Pasiuk G.	5	575	575		
Peedle R.	5	475	475		

Name	Vote	Amount	Settled in 1975-76	To be settled in 1976-77	Settled in 1976-77
		$	$	$	$
SOLICITOR GENERAL—*Concluded*					
Correctional Services—*Concluded*					
Poirier G.	15	200	200		
Preston G E.	5	56	56		
Quinlan D.	5	292	292		
Roux W.	5	88	88		
Schincariol B.	5	172			172
Schofield N.	5	120	120		
Seo Eng.	5	100	100		
Simpson D.	5	100	100		
Sinclair R J.	5	125		*125	
Smith D.	5	50		**50	
Stonoski J W.	5	72		72	
Sturgess P.	5	75		75	
Tossel F.	5	100	100		
Vicktor G.	5	125		125	
Whyte L.	5	41	41		
Young D.	5	150	150		
Younge J.	5	100	100		
Zambrycki M.	5	225		225	
		10,990	7,475	3,343	172
SUPPLY AND SERVICES					
Albert D.	15	209	209		
Alexander B.	15	3		3	
Ali K.	15	120			120
Beaulac M.	15	305		305	
Bell L.	15	175		175	
Bernard M.	15	400		400	
Bernier P.	15	400		400	
Blanchet M.	15	681			681
Blier F.	15	468		468	
Bolton W B.	15	240		240	
Bouthillier R.	15	191			191
Carroll F.	15	150			150
Caty J.	15	500			500
Chatelain M.	15	230		230	
Church J.	15	148			148
Collins R.	15	150			150
Corr J.	15	733	733		
Coulas J.	15	150	150		
Crawford T.	15	2,000			2,000
Croucher G.	15	600		600	
Crummer E.	15	38		38	
Dallaire J.	15	771			771
Davis E.	15	364			374
Deal B.	15	900			900
Down R.	15	200		200	
Eddy S.	15	226			226
Feverwerker E.	15	100		100	
Fillion R.	15	125		125	
Firth W.	15	600			600
Fitzsimons R.	15	17			17

SECTION 31(4)—*Continued*

Name	Vote	Amount	Settled in 1975-76	To be settled in 1976-77	Settled in 1976-77
		$	$	$	$
SUPPLY AND SERVICES—*Continued*					
Forbes R.	15	300			300
Foster J.	15	2,200			2,200
Fraser S.	15	150			150
Grant S M.	15	100			100
Griffin D.	15	200			200
Grignon D.	15	200		200	
Guselle B G.	15	2,000			2,000
Hall D.	15	175			175
Hartshorn J.	15	369			369
Hebert I.	15	427			427
Henderson E C L	15	14		14	
Hughes J R.	15	248			248
Huhtala M.	15	163	163		
Israel D.	15	249		25	224
Jean F.	15	148			148
Joncas J.	15	400		400	
Kingwell P.	15	220	220		
Kroll G.	15	150	46		104
Lagace D.	15	100		100	
Lamarre M.	15	2,000		1,104	896
Langlois C.	15	197			197
Laplante R.	15	475		475	
Lebeau D.	15	125		125	
Lebel L.	1	160		160	
Leckett P.	15	1,200	15	600	585
Lee W G.	15	561		16	545
Lefebvre G.	15	204			204
Lefebvre M.	15	200			200
Legault C.	15	60			60
Lemay A.	15	575		575	
Lewan J.	1	400		400	
Litz H.	15	68			68
Loga A.	15	188			188
Lucas R.	15	50		50	
MacDonald J.	1	250		250	
MacDonald J.	15	50		50	
MacLellan H.	15	178			178
McIntyre I.	15	400	344	56	
MacIsaac M.	15	120		120	
McQuade A.	1	50			50
McWilliam R.	15	244		244	
Moore A.	15	125		125	
Morris B.	15	345			345
Muckosy R.	15	50		50	
Nochoff C.	15	267			267
Oliver B.	15	100	2		98
Olson K.	15	340		340	
Pelletier G.	15	400		400	
Perkins B.	15	18		18	
Poon V.	15	120			120
Price G.	15	100		100	
Reddy P.	15	50			50
Rideout D.	15	67			67
Rintoul L A.	15	100			100
Rivard T.	15	300		300	
Roza M.	15	153			153
Savage D.	15	933	900	33	48
Sauve T.	15	48			
Schilder E.	15	255	209	46	
Sheen L.	15	37	37		
Sisson A.	15	49			49
Smith J.	15	50		50	
Spence J.	15	63	63		
Sutherland D.	15	136			136
Taylor W B.	15	150			150
Thivierge J R.	15	200			200
Threader J.	1	150			150
Towashewski P.	15	250		250	
Tompkins R G.	15	50			50
Tremblay R.	15	403			403
Trotman G.	1	480		480	
Vanasse S.	15	450		450	
Villeneuve D.	1	500			500
Wason R.	15	138		138	
Webster A.	15	130		130	
Weerakker G.	15	100	2		98
White L.	15	60		60	
Wilinson H.	15	5,800			5,800
		39,729	3,093	11,218	25,418
TRANSPORT					
Grubski W W.	10	173	175		
Johnson F H.	10	6	6		
Vingoe K S.	10	145		*145	
Wilson L F.	10	8	8		
		332	187	145	
Canadian Transport Commission					
Culkin R J.	80	212			212
URBAN AFFAIRS					
Ala G.	1	75			75
Barcelo M.	1	125		125	
Campbell E.	1	242		242	
Crowe C J.	1	100		100	
Curtain J.	1	150		150	
Dawson Y.	1	250			250
Dick G.	1	200		200	
Filion J.	1	1,600		1,600	
Kelly C.	1	500			500
McLaren D.	1	200		200	

SECTION 31(4)—*Concluded*

Name	Vote	Amount	Settled in 1975-76	To be settled in 1976-77	Settled in 1976-77
		$	$	$	$
URBAN AFFAIRS—*Continued*					
Miegler E.	1	600		600	
Schindler F.	1	50		50	
Wellar B.	1	50		50	
		4,142		3,317	825
Canadian Habitat Secretariat					
Carney P.	40	200			200
Cobley M.	40	750			750
Dalton G.	40	50			50
URBAN AFFAIRS—*Concluded*					
Canadian Habitat Secretariat—*Concluded*					
Davies R.	40	800			800
Falardeau J.	40	1,750			1,750
Graham G.	40	1,000			1,000
Jeaurond G.	40	130			130
Searle G.	40	1,000			1,000
Sefvant C.	40	800			800
Smith M K.	40	400			400
		6,880			6,880

* Endeavouring to recover
** Unable to locate Debtor
(1) Case in hands of Legal Adviser for recovery action.
(2) $1.70 adjustment on prior claim to be deducted from next claim.
(3) Balance of approximately $800 will be claimed from Public Officers Guarantee Account by way of a submission.

SECTION 98(3)

Every payment out of the Public Officer Guarantee Account and the amount of every loss suffered by Her Majesty by reason of defalcation or other fraudulent acts or omissions of public officers.

NOTE: Losses of the Post Office Department are reported separetely further on in this section. The Public Officers Guarantee Account is reported in schedule "deposit and trust accounts" in Section 10 of this volume.

Summary

	Number of cases in 1975–76	Amount of loss	Amount recovered in 1975–76	Net charge to account in 1975–76	Amount outstanding
		$	$	$	$
Amounts previously reported outstanding March 31, 1975		154,416			154,416
Net difference due to changes		(103,605)	7,221	40,772	(151,598)
		50,811	*7,221*	*40,772*	*2,818*
Amounts reported in 1975-76—Losses recovered in full	7	19,428	19,428		
Other losses	10	65,837	30,022	4,367	31,448
	17	*85,265*	*49,450*	*4,367*	*31,448*
	17	136,076	56,671	45,139	34,266

Adjustment in Cases Reported in Previous Years

(Figures in brackets indicate amounts previously reported)

Department and Position	Year last reported	Amount of loss	Amount recovered	Net charge to account	Amount outstanding	Particulars
		$	$	$	$	
Communications						
Employee	1974–75	22,200	20,290		1,910	Conversion of public funds for own use through the submission of false travel claims. The employee has been found guilty and sentenced to the Ontario Reformatory for a period not to exceed three months. Currently, arrangements are being made through the Probationary Officer for the accused to make restitution on a regular basis.
		(22,200)	(16,113)		(6,087)	
Energy, Mines and Resources						
Person or Persons Unknown	1972–73	121	121			Unexpended portion of an accountable advance was stolen from an unlocked drawer. An investigation by Police failed to determine the person or persons responsible.
		(121)			(121)	
Indian Affairs and Northern Development						
Revenue Clerk	1972–73	29,750		29,750		Misappropriation of public funds through falsification of travel and expense claims. Employee convicted and sentenced to fifteen months in a reformatory. Department is still attempting to recover.
		(29,000)			(29,000)	
Justice						
Employee	1974–75	9,653	9,653			Conversion of public funds to his own use. Employee suspended from duty. Account now paid in full.
		(10,680)	(9,048)	(605)	(1,027)	

SECTION 98(3)—*Continued*

Adjustment in Cases Reported in Previous Years—*Continued*

(Figures in brackets indicate amounts previously reported)

Department and Position	Year last reported	Amount of loss	Amount recovered	Net charge to account	Amount outstanding	Particulars
		$	$	$	$	
National Defence						
School Principal	1973–74	14,788 (75,927)	14,788 (14,788)		(61,139)	Converted public funds to his own use by certifying non-existent teachers on government payroll and by forging salary cheques received. The offender was charged under the Criminal Code, was convicted and sentenced to two years less one day imprisonment. It has now been determined that the defalcator was not a public officer.
National Revenue—Customs and Excise						
Cashier	1974–75	48 (48)		48	(48)	Misappropriation of public funds through suppression of revenue documents. The account has been charged and recovery action is still in effect.
Cashier	1974–75	16 (16)		16	(16)	Misappropriation of public funds through suppression of revenue documents. The account has been charged and recovery action is still in effect.
Employee	1974–75	353 (353)		353	(353)	Misappropriation of public funds through suppression of revenue documents by an unidentified employee. Recovery does not appear possible.
Transport						
Clerk	1974–75	42,800 (42,800)	7,673 (7,073)	35,127 (35,727)		Misappropriation of public funds through alteration of deposit slips. Recovery payments are being received at irregular intervals.
Harbour Master/Wharfinger	1974–75	18,742 (18,742)	7,522 (5,804)	11,220	(12,938)	Omission to pay over harbour and wharfage revenue from 1972 to 1974. An effort will be made to recover the outstanding balance through civil action, should the offender become gainfully employed.
National Harbours Board						
Legal Officer	1972–73	7,506 (49,695)	7,506 (7,506)		(42,189)	Misappropriated public funds through forgery of payees on 23 cheques and deposited the money in his personal bank account. Employee pleaded guilty to the charges and was sentenced to two years. For the amount previously shown as outstanding, cheques have been charged back to the bank and are presently in dispute.

SECTION 98(3)—*Continued*

Adjustments in Cases Reported in Previous Years—*Concluded*

(Figures in brackets indicate amounts previously reported)

Department and Position	Year last reported	Amount of loss	Amount recovered	Net charge to account	Amount outstanding	Particulars
		$	$	$	$	
Urban Affairs						
Employee	1973–74	590		590		Issue of cheques obtained fraudulently. The employee was found guilty of uttering a forgery and was sentenced to six months probation with restitution to be made within four months. Recovery does not now appear likely.
		(590)			(590)	
		146,567	67,553	77,104	1,910	
		(250,172)	(60,332)	(36,332)	(153,508)	
		(103,605)	7,221	40,772	(151,598)	

Amounts Reported in 1975-76—Recovered in Full

Department and Position	Amount of loss	Amount recovered	Particulars
	$	$	
National Defence			
Base Cashier	2,500	2,500	Deficiency in accountable advance. Tried and convicted by court martial on two charges laid under the National Defence Act. Sentenced to imprisonment, reduced in rank and released.
Corporal	275	275	Misappropriation by a corporal who was sentenced to a term at Detention Barracks in Valcartier.
Sergeant	1,100	1,100	Misappropriation by a sergeant who later made full restitution.
National Revenue—Customs and Excise			
Cashier	179	179	Misappropriation of public funds through suppression of revenue documents. Employee has admitted guilt, repaid the full amount and resigned.
Cashier	24	24	Misappropriation of public funds through the withdrawal of revenue. Employee has admitted guilt and repaid the full amount.
Solicitor General—Royal Canadian Mounted Police			
Corporal	298	298	Fraudulently obtained funds through submission of overtime and expense accounts to which he was not entitled. The full amount was recovered and the member discharged as unsuitable.
Corporal	350	350	Conversion of public funds to his own use by failing to remit fine money to the Clerk of the Court. The full amount was recovered and the member discharged as unsuitable.

SECTION 98(3)—*Continued*

Amounts Reported in 1975-76—Recovered in Full—*Concluded*

Department and Position	Amount of loss	Amount recovered	Particulars
	$	$	
Solicitor General—Royal Canadian Mounted Police —*Concluded*			
Constable	713	713	Conversion of public funds to his own use by failing to remit restitution money to the Clerk of the Court and by converting exhibit money to his own use. The full amount was recovered and the member discharged as unsuitable.
Veterans Affairs			
Hospital Accountant	13,989	13,989	Misappropriation of public funds through preparation of fraudulent cheque requisition and diversion of the cheque for personal use. The employee resigned and has been charged.
	19,428	19,428	

Other Losses

Items Charged to the Public Officers Guarantee Account

Department and Position	Amount of loss	Amount recovered	Net charge to account	Amount outstanding	Particulars
	$	$	$	$	
Indian Affairs and Northern Development					
Revenue Clerk	4,972	1,906	3,066		Misappropriation of public funds while on his way to deposit money to the bank along with two other accomplices not yet apprehended. Employee arrested and convicted of theft and public mischief.
National Revenue—Taxation					
Employees	475		475		Theft of postal money orders by three former employees. In respect of the first former employee, reimbursement was not ordered by the court and due to the small amount involved was not attempted by the Department. In the second instance the court has not disposed of three separate charges against the former employee. In the last instance there was insufficient evidence to lay criminal charges or establish civil liability. Recovery would not appear possible.
Veterans Affairs					
Cashier	826		826		Shortage of petty cash funds dicsovered on audit. Employee had abandoned position and was released. A charge will be laid once the employee is located.
	6,273	1,906	4,367		

SECTION 98(3)—*Continued*

Other Losses—*Concluded*

Items not Charged to the Public Officers Guarantee Account

Department and Position	Amount of loss	Amount recovered	Net charge to account	Amount outstanding	Particulars
	$	$	$	$	
Environment					
Storeman	1,500			1,500	Converting public funds to his own use by altering petty cash account invoices. RCMP has charged employee and court appearance is pending. Employee has resigned and recovery will be made from superannuation contributions.
Indian Affairs and Northern Development					
Crafts Purchasing Officer	8,773			8,773	On transfer to new position employee failed to account for $8,773 of $10,000 advanced to him for purchase of arts and crafts from Indian producers in remote locations. Employee has since declared bankruptcy and has been suspended. Awaiting advice from Justice on the possibility of laying criminal charges. Collection of approximately $3,500 is anticipated from superannuation and unpaid removal claim.
National Health and Welfare					
Employee	29,444	27,756		1,688	Misappropriation of public funds through submission of falsified old age security documents. Employee has been charged, prosecuted and convicted.
Band Financial Advisor	15,440			15,440	Employee diverted indirectly to his personal use Indian Band Funds originally derived from or under the trusteeship of the Government. Charges have been laid and are currently before the courts.
National Revenue—Customs and Excise					
Customs Officer	335			335	Misappropriation of public funds through the submission of fraudulent expense claims. Employee has been discharged and recovery action taken.
Customs Officer	98			98	Misappropriation of goods held in customs warehouse. Employee has been discharged and recovery action taken.
Public Archives					
Employee	3,974	360		3,614	Conversion of public funds for own use through submission of false travel claims. Employee discharged from Public Service. Charges pending. All monies due employee have been frozen and should recover major portion of loss. Recovery of balance uncertain.
	59,564	28,116		31,448	

SECTION 98(3)—*Continued*

Post Office Department

Summary of Losses Due to Defalcation or Other Fraudulent Acts or Omissions

NOTE: Unrecovered losses of the Post Office Department arising from defalcation are charged to the Post Office Guarantee Fund.

	Number of cases in 1975–76	Amount of loss	Amount recovered in 1975–76	Net charge to fund in 1975–76	Amount outstanding
		$	$	$	$
Amounts previously reported outstanding at March 31, 1975		71,042			71,042
Net difference due to changes		7,188	−30,029	−48,201	−71,042
		78,230	*−30,029*	*−48,201*	
Amounts reported April 1, 1975 to March 31, 1976—					
Losses recovered in full	70	141,558	−34,219	−107,339	
Losses incurred during 1975–76 and outstanding at March 31, 1976	40	90,454	−20,246		70,208
	110	*232,012*	*−54,465*	*−107,339*	*70,208*
	110	310,242	−84,494	−155,540	70,208

Details on the following pages.

SECTION 98(3)—*Continued*

Post Office Department—*Continued*

ADJUSTMENTS IN CASES REPORTED IN PREVIOUS YEARS

(figures in brackets indicate amounts previously reported)

Employee responsible	Year last reported	Amount of loss	Amount recovered	Net charge to Post Office Guarantee Fund	Amount outstanding at March 31, 1976	Particulars
		$	$	$	$	
Postmaster		3,173	1,246	1,927		Conversion. Dismissed and prosecuted. Inter-
	(1974–75)	(3,173)	(1,244)	(1,929)		mittent payments received.
Postmaster		2,101	1,654	447		Conversion. Dismissed and prosecuted. Reg-
	(1974–75)	(2,101)	(1,574)	(527)		ular payments received.
Postmaster		1,500	1,250	250		Conversion. Dismissed. Intermittent payments
	(1974–75)	(1,500)	(1,200)	(300)		received.
Postmaster		4,097	1,298	2,799		Postmaster committed arson to cover shortage
	(1974–75)	(4,097)	(1,098)	(2,999)		Prosecuted. Regular payments received.
Postmaster		7,017	5,131	1,886		Conversion. Dismissed and prosecuted. Reg-
	(1974–75)	(7,017)	(4,856)	(2,161)		ular payments received.
Postmaster		2,943	2,767	176		Conversion. Dismissed and prosecuted. Irreg
	(1974–75)	(2,943)	(2,707)	(236)		ular payments received.
Postmaster		2,938	2,938			Conversion. No legal action. Recovered in full
	(1974–75)	(2,938)	(2,848)	(90)		
Postmaster		8,025	1,470	6,555		Conversion. Dismissed and prosecuted. Inter-
	(1974–75)	(8,025)	(1,320)	(6,705)		mittent payments received.
Postmaster		1,750	1,240	510		Conversion. Dismissed and prosecuted. Reg-
	(1974–75)	(1,750)	(1,120)	(630)		ular payments received.
Postmaster		3,477	2,552	925		Conversion. Dismissed and prosecuted. Reg-
	(1974–75)	(3,477)	(1,752)	(1,725)		ular payments received.
Postmaster		1,794	1,590	204		Conversion. Dismissed. Regular payments
	(1974–75)	(1,794)	(1,470)	(324)		received.
Postmaster		8,274	4,444	3,830		C O D funds not remitted. Dismissed and
	(1974–75)	(8,274)	(4,224)	(4,050)		prosecuted. Regular payments received.
Postmaster		2,505	1,629	876		Conversion. Dismissed. Intermittent payments
	(1974–75)	(2,505)	(1,569)	(936)		received.
Postmaster		539	275	264		Financial irregularities. Dismissed. Inter-
	(1974–75)	(539)	(268)	(271)		mittent payments received.
Postmaster and Assistant		6,830	4,413	2,417		Conversion and falsification. Dismissed. As-
	(1974–75)	(6,830)	(3,913)	(2,917)		sistant prosecuted. Irregular payments received.
Postmaster and Assistant		4,120	4,120			Financial irregularities. Both dismissed. Re-
	(1974–75)	(4,120)	(4,042)	(78)		covered in full.
Postmaster		1,826	1,826			Conversion. Dismissed and prosecuted. Re-
	(1974–75)	(1,826)	(1,785)	(41)		covered in full.
Postmaster		1,688	556	1,132		Conversion. Dismissed and prosecuted. Inter-
	(1974–75)	(1,688)	(496)	(1,192)		mittent payments received.
Postmaster		1,660	1,491	169		Conversion and falsification. Dismissed and
	(1974–75)	(1,660)	(1,461)	(199)		prosecuted. Intermittent payments received
Postmaster		3,361	3,361			Conversion. Dismissed and prosecuted. Re-
	(1974–75)	(3,361)	(3,317)	(44)		covered in full.
Assistant		7,772	3,218	4,554		Conversion and falsification. Dismissed and
	(1973–74)	(7,772)	(3,318)	(4,454)		prosecuted. Referred to Department of Justice.
Postmaster		1,097	939	158		Conversion. Dismissed and prosecuted. In-
	(1974–75)	(1,097)	(859)	(238)		termittent payments received.

SECTION 98(3)—*Continued*

Post Office Department—*Continued*

ADJUSTMENTS IN CASES REPORTED IN PREVIOUS YEARS—*Continued*

(figures in brackets indicate amounts previously reported)

Employee responsible	Year last reported	Amount of loss	Amount recovered	Net charge to Post Office Guarantee Fund	Amount outstanding at March 31, 1976	Particulars
		$	$	$	$	
Postmaster		7,993	2,137	5,856		Conversion and falsification. Dismissed and prosecuted. Intermittent payments received.
	(1974–75)	(7,993)	(2,062)	(5,931)		
Postmaster		1,882	788	1,094		Conversion. No legal action. Regular payments received.
	(1974–75)	(1,882)	(673)	(1,209)		
Postmaster		1,221	1,128	93		Conversion and falsification. Dismissed. Intermittent payments received.
	(1974–75)	(1,221)	(1,088)	(133)		
Postmaster		6,055	2,353	3,702		Conversion. Dismissed and prosecuted. Fairly regular payments received.
	(1974–75)	(6,055)	(2,053)	(4,002)		
Postmaster		1,943	576	1,367		Conversion and falsification. Dismissed and prosecuted. Intermittent payments received.
	(1974–75)	(1,943)	(521)	(1,422)		
Postmaster		3,333	3,012	321		Conversion and falsification. Dismissed and prosecuted. Regular payments received.
	(1974–75)	(3,333)	(2,662)	(671)		
Postmaster		961	338	623		Conversion. Dismissed and prosecuted. Regular payments received.
	(1974–75)	(961)	(298)	(663)		
Postmaster		4,790	695	4,095		Conversion and falsification. Dismissed and prosecuted. Regular payments received.
	(1974–75)	(4,790)	(455)	(4,335)		
Postmaster		3,873	1,441	2,432		Conversion. Dismissed and prosecuted. Regular payments received.
	(1974–75)	(3,873)	(1,141)	(2,732)		
Postmaster		1,266	1,121	145		Conversion. Dismissed. Irregular payments received.
	(1974–75)	(1,266)	(1,071)	(195)		
Postmaster		5,915	2,395	3,520		Conversion. Dismissed and prosecuted. Fairly regular payments received.
	(1974–75)	(5,915)	(1,842)	(4,073)		
Postmaster		315	315			C O D shortage. Recovered in full.
	(1974–75)	(315)	(225)	(90)		
Postmaster		3,035	749	2,286		Conversion. Dismissed and prosecuted. Irregular payments received.
	(1974–75)	(3,035)	(604)	(2,431)		
Postmaster		1,246	965	281		Conversion. Dismissed and prosecuted. Regular payments received.
	(1974–75)	(1,246)	(765)	(481)		
Postmaster		3,026	2,137	889		Conversion. Dismissed and prosecuted. Regular payments received.
	(1974–75)	(3,026)	(1,837)	(1,189)		
Postmaster		3,280	3,113	167		Conversion. Dismissed. Regular payments received.
	(1974–75)	(3,280)	(2,113)	(1,167)		
Postmaster		587	546	41		Conversion. Post Office closed. Regular payments received.
	(1974–75)	(587)	(403)	(184)		
Postmaster		2,973	1,728	1,245		C O D funds not remitted. Dismissed and prosecuted. Fairly regular payments received.
	(1974–75)	(2,973)	(1,228)	(1,745)		
Postmaster		5,986	4,271	1,715		Conversion. Dismissed. Regular payments received.
	(1974–75)	(5,986)	(3,257)	(2,729)		
Postmaster		2,913	2,913			Conversion. Dismissed. Recovered in full.
	(1974–75)	(2,913)	(2,838)	(75)		
Postmaster		7,788	1,475	6,313		Conversion of C O D funds. Dismissed. Intermittent payments received.
	(1973–74)	(7,788)	(1,075)	(6,713)		
Postmaster		5,369	3,302	2,067		Conversion. Dismissed and prosecuted. Regular payments received.
	(1974–75)	(5,369)	(1,650)	(3,719)		
Postmaster		4,103	4,103			Conversion and falsification. Dismissed. Recovered in full.
	(1974–75)	(4,103)	(4,065)	(38)		
Postmaster		6,723	1,326	5,397		Conversion and falsification. Dismissed and prosecuted. Regular payments received.
	(1974–75)	(6,723)	(400)	(6,323)		

SECTION 98(3)—*Continued*

Post Office Department—*Continued*

ADJUSTMENTS IN CASES REPORTED IN PREVIOUS YEARS—*Continued*

(figures in brackets indicate amounts previously reported)

Employee responsible	Year last reported	Amount of loss	Amount recovered	Net charge to Post Office Guarantee Fund	Amount outstanding at March 31, 1976	Particulars
		$	$	$	$	
Postmaster		854	854			No explanation for shortage. Post Office closed. Recovered in full.
	(1974–75)	(854)	(684)	(170)		
Postmaster		1,659	322	1,337		Conversion of C O D funds. Dismissed. Intermittent payments received.
	(1973–74)	(1,659)	(82)	(1,577)		
Postal Employee		268	268			Shortage at time of closing. Recovered in full.
	(1974–75)	(268)	(234)	(34)		
Postmaster		898	540	358		Errors and shortages in the accounts. Post Office closed. Ex P M bankrupt.
	(1974–75)	(898)	(500)	(398)		
Postmaster		2,486	1,206	1,280		Conversion of C O D funds. Dismissed. Regular payments received.
	(1974–75)	(2,486)	(863)	(1,623)		
Postmaster		340	340			Financial irregularities. Recovered in full.
	(1974–75)	(340)		(340)		
Postmaster		4,707	2,514	2,193		Numerous errors and shortages in the accounts. Post Office closed. Efforts being made to recover amount outstanding.
	(1974–75)	(4,707)		(4,707)		
Postmaster		2,917	244	2,673		Conversion. Dismissed. No legal action. Intermittent payments received.
	(1974–75)	(2,917)	(179)	(2,738)		
Postmaster		68	66	2		Shortage at time of transfer. Case closed.
	(1974–75)	(68)		(68)		
Postmaster		4,176	557	3,619		Conversion. Dismissed and prosecuted. Intermittent payments received.
	(1974–75)	(4,176)	(207)	(3,969)		
Postmaster		4,555	2,750	1,805		Conversion and falsification. Dismissed and prosecuted. Regular payments received.
	(1973–74)	(4,555)	(1,750)	(2,805)		
Postal Employee		954	591	363		Admitted falsification. Dismissed. Efforts being made to recover amount.
	(1974–75)	(954)	(550)	(404)		
Postmaster		10,007	1,327	8,680		Conversion and falsification. Dismissed and prosecuted. Regular payments received.
	(1974–75)	(10,007)	(427)	(9,580)		
Postmaster		1,306	1,306			Conversion. Dismissed and prosecuted. Recovered in full.
	(1974–75)	(1,306)		(1,306)		
Postmaster		1,031	749	282		No explanation for shortage. Post Office closed. Efforts being made to recover amount.
	(1974–75)	(1,031)	(747)	(284)		
Postmaster		1,369	1,169	200		Conversion and falsification. Dismissed and prosecuted. Intermittent payments received.
	(1974–75)	(1,369)	(1,102)	(267)		
Postmaster		1,698	143	1,555		No explanation for shortage. Post Office closed. Case being referred to Dept of Justice. Balance withdrawn from Post Office Guarantee Fund.
	(1974–75)	(1,698)	(143)		(1,555)	
Assistant		4,469	3,332	1,137		Denied conversion. Dismissed. Balance withdrawn from Post Office Guarantee Fund.
	(1974–75)	(3,148)	(2,852)		(296)	
Postmaster		7,674	2,112	5,562		C O D funds not remitted. Post Office transferred. Balance withdrawn from Post Office Guarantee Fund.
	(1974–75)	(5,874)	(1,000)		(4,874)	
Postmaster		214		214		Errors in the accounts. Post Office transferred. Balance recovered from Post Office Guarantee Fund.
	(1974–75)	(214)			(214)	
Postmaster		2,081	29	2,052		C O D funds not remitted. Post Office transferred. Balance withdrawn from Post Office Guarantee Fund.
	(1974–75)	(4,158)	(2,129)		(2,029)	

SECTION 98(3)—*Continued*

Post Office Department—*Continued*

ADJUSTMENTS IN CASES REPORTED IN PREVIOUS YEARS—*Continued*

(figures in brackets indicate amounts previously reported)

Employee responsible	Year last reported	Amount of loss	Amount recovered	Net charge to Post Office Guarantee Fund	Amount outstanding at March 31, 1976	Particulars
		$	$	$	$	
Assistant		660	273	387		Conversion. Dismissed. Balance withdrawn
	(1974–75)	(713)	(272)		(441)	from Post Office Guarantee Fund.
Postmaster		1,205	297	908		Conversion. No prosecution. Balance with-
	(1974–75)	(1,205)	(47)		(1,158)	drawn from Post Office Guarantee Fund.
Assistant		4,704	3,666	1,038		Conversion. Dismissed and prosecuted. Bal-
	(1974–75)	(2,538)	(821)		(1,717)	ance withdrawn from Post Office Guarantee Fund.
Postmaster		2,044	1,691	353		Falsification. Dismissed. Balance withdrawn
	(1974–75)	(2,044)	(1,416)		(628)	from Post Office Guarantee Fund.
Postmaster		932	185	747		Conversion. Postmaster deceased. Balance re-
	(1974–75)	(927)	(183)		(744)	covered from Post Office Guarantee Fund.
Postmaster		2,760	148	2,612		Conversion. Dismissed. Prosecution pending.
	(1974–75)	(2,760)	(50)		(2,710)	Balance withdrawn from Post Office Guarantee Fund.
Postmaster		27,287	385	26,902		Conversion. Dismissed and prosecuted. Bal-
	(1974–75)	(27,129)	(400)		(26,729)	ance withdrawn from Post Office Guarantee Fund.
Postmaster		1,395	46	1,349		Financial irregularities. Post Office transferred.
	(1974–75)	(304)			(304)	Balance withdrawn from Post Office Guarantee Fund.
Postmaster		5,647	77	5,570		Conversion. Dismissed. Prosecution pending.
	(1974–75)	(5,654)	(82)		(5,572)	Balance withdrawn from Post Office Guarantee Fund.
Postmaster		584	430	154		No explanation for shortage. Balance with-
	(1974–75)	(427)	(50)		(377)	drawn from Post Office Guarantee Fund.
Postmaster		2,183	2,168	15		Conversion. Dismissed. Unable to locate Ex
	(1974–75)	(2,192)	(2,168)		(24)	P M. Balance withdrawn from Post Office Guarantee Fund.
Postmaster		13,120	646	12,474		Conversion. Dismissed. Prosecution pending.
	(1974–75)	(11,484)			(11,484)	Balance withdrawn from Post Office Guarantee Fund.
Postmaster		2,489	1,806	683		No explanation for shortage. Post Office trans.
	(1974–75)	(2,106)	(1,411)		(695)	ferred. Awaiting sale of Ex P M's property-Balance withdrawn from Post Office Guarantee Fund.
Postmaster		250	160	90		Errors in the accounts. Post Office transferred.
	(1974–75)	(125)			(125)	Balance withdrawn from Post Office Guarantee Fund.
Postmaster		1,562	1,246	316		Errors in the accounts. Post Office transferred.
	(1974–75)	(621)	(542)		(79)	Balance withdrawn from Post Office Guarantee Fund.
Postmaster		3,486	541	2,945		No explanation for shortage. Post Office trans-
	(1974–75)	(2,590)			(2,590)	ferred. Balance withdrawn from Post Office Guarantee Fund.
Postmaster		160	39	121		Errors in the accounts. Post Office transferred.
	(1974–75)	(160)			(160)	Balance withdrawn from Post Office Guarantee Fund.
Postmaster		412	349	63		No explanation for shortage. Balance with-
	(1974–75)	(226)			(226)	drawn from Post Office Guarantee Fund

SECTION 98(3)—*Continued*

Post Office Department—*Continued*

ADJUSTMENTS IN CASES REPORTED IN PREVIOUS YEARS—*Concluded*

(figures in brackets indicate amounts previously reported)

Employee responsible	Year last reported	Amount of loss	Amount recovered	Net charge to Post Office Guarantee Fund	Amount outstanding at March 31, 1976	Particulars
		$	$	$	$	
Postmaster		35	35			No explanation. Post Office closed. Recovered in full.
	(1973–74)	(35)			(35)	
Postmaster		2,184	2,184			Conversion. Dismissed and prosecuted. Recovered in full.
	(1974–75)	(2,184)	(2,121)		(63)	
Postmaster		433	433			Errors in accounts. Recovered in full.
	(1974–75)	(433)			(433)	
Postmaster		449	449			Errors in accounts. Post Office closed. Recovered in full.
	(1974–75)	(449)	(415)		(34)	
Postmaster		40	40			Errors in accounts. Recovered in full.
	(1974–75)	(407)			(407)	
Postmaster		654	654			Numerous errors in accounts. Recovered in full.
	(1974–75)	(1,121)	(926)		(195)	
Postmaster		533	533			Financial irregularities. Recovered in full.
	(1974–75)	(417)	(217)		(200)	
Postmaster		1,292	1,292			No explanation for shortage. Recovered in full.
	(1974–75)	(1,552)			(1,552)	
Postmaster		362	362			Financial irregularities. Post Office transferred. Recovered in full.
	(1973–74)	(362)			(362)	
Assistant		1,033	1,033			Financial irregularities. Recovered in full.
	(1974–75)	(1,484)	(900)		(584)	
Postal Employee		201	201			Philatelic shortage. Recovered in full.
	(1974–75)	(201)			(201)	
Postmaster		1,000	1,000			No explanation for shortage. Recovered in full.
	(1974–75)	(1,000)	(200)		(800)	
Postmaster		360	360			Numerous errors in the accounts. Recovered in full.
	(1974–75)	(360)	(300)		(60)	
Postmaster		653	653			Errors in the accounts. Recovered in full.
	(1974–75)	(755)	(153)		(602)	
Postmaster		783	783			Financial irregularities. Recovered in full.
	(1974–75)	(783)			(783)	
		299,686	136,919	162,767		
		(292,498)	(106,890)	(114,566)	(71,042)	
Net difference due to change in amounts previously reported		7,188	−30,029	−48,201	−71,042	

SECTION 98(3)—*Continued*

Post Office Department—*Continued*

LOSSES INCURRED DURING 1975-76 AND OUTSTANDING AT MARCH 31, 1976

Employee responsible	Amount of loss	Amount recovered	Amount outstanding	Particulars
	$	$	$	
Postmaster	621	531	90	Conversion. Post Office closed. Whereabouts of Ex PM unknown.
Postmaster	7,176	30	7,146	COD funds not remitted. Post Office transferred. No prosecution. No possible chance of recovery.
Postmaster	1,064	574	490	Conversion. Post Office closed. No prosecution. Efforts being made to recover amount.
Postmaster	86		86	Error in the accounts. Recovered in full.
Postmaster	3,346	1,706	1,640	Possibility PM's family stole Post Office funds. Poor security. Balance to be recovered from salary due PM.
Postmaster	635	489	146	Financial irregularities. Post Office closed. Efforts being made to recover amount.
Postmaster	2,954	564	2,390	Shortages in the accounts not made good. Post Office closed. Intermittent payments received.
Postmaster	1,554	918	636	COD's not remitted for and errors in the accounts. Regular payments received.
Postmaster	2,124	1,190	934	Conversion. Post Office closed. No prosecution. Regular payments received.
Postmaster	1,338	626	712	Errors in the accounts. No explanation. Recovered in full.
Postmaster	5,730	608	5,122	Conversion. Dismissed. Prosecution pending.
Postmaster	544	14	530	No explanation for shortage. Post Office closed. PM bankrupt. Claim submitted to trustee.
Postmaster	1,996	1,950	46	Conversion. Post Office closed. Efforts being made to recover amount.
Postmaster	559	107	452	No explanation for shortage. Post Office transferred. Recovered in full.
Postmaster	1,144	213	931	No explanation for shortage. Post Office transferred. Efforts being made to recover amount.
Postmaster	3,666	3,465	201	NSF cheques included in deposits. Post Office closed. No prosecution. Efforts being made to recover amount.
Postmaster	744		744	Numerous errors in the accounts. Post Office transferred. Efforts being made to recover amount.
Postmaster	3,800	228	3,572	Conversion. Dismissed. Prosecution pending.
Postmaster	11,658	2,805	8,853	Conversion and falsification. Dismissed and prosecuted. Efforts being made to recover amount.
Postmaster	1,131	241	890	COD funds not remitted and errors in the accounts. Post Office transferred. Efforts being made to recover amount.
Postmaster	697		697	No explanation for shortage. Post Office closed. Efforts being made to recover amount.
Postmaster	1,867	1,376	491	PM denied conversion or any knowledge of shortage. To be recovered from salary.
Postmaster	187	13	174	No explanation for shortage. Post Office closed. Recovered in full.
Postal Employee	1,579		1,579	Conversion of COD funds. Resigned. Recovered in full.
Postmaster	195		195	No explanation for shortage. Recovered in full.
Postmaster	386		386	Errors in the accounts. Efforts being made to recover amount.
Postmaster	680	200	480	Conversion. No prosecution. Regular payments received.
Postmaster	3,471		3,471	COD's not remitted for and remittances not acknowledged. Prosecution pending.
Postmaster	1,796		1,796	No explanation other than errors in the accounts. Audit not complete. Efforts will be made to recover amount.
Postmaster	1,677	1,609	68	No satisfactory explanation; however it appears that funds were not remitted. Efforts being made to recover amount.
Postmaster	243		243	Post Office abandoned. PM in jail. Recovered in full.

SECTION 98(3)—*Concluded*

Post Office Department—*Concluded*

LOSSES INCURRED DURING 1975-76 AND OUTSTANDING AT MARCH 31, 1976—*Concluded*

Employee responsible	Amount of loss	Amount recovered	Amount outstanding	Particulars
	$	$	$	
Postmaster	7,355		7,355	COD's given out on credit. Post Office closed. Efforts being made to collect from Department of Indian Affairs.
Postmaster	163	79	84	Shortage at time of closing. Efforts being made to recover amount.
Postmaster	194	10	184	Errors in the accounts. Balance to be deducted from salary warrants.
Postmaster	7,187		7,187	Conversion. Post Office closed. Prosecution pending.
Postmaster	1,812		1,812	Conversion and falsification. Post Office closed. Prosecution pending.
Postmaster	4,200		4,200	Post Office funds used for personal gain. Suspended. Recovered in full.
Postmaster	3,516	700	2,816	Numerous errors and shortages in the accounts. Efforts being made to recover amount.
Postmaster	200		200	Error in transposition of figures. Efforts being made to recover.
Postmaster	1,179		1,179	No satisfactory explanation for shortage. Post Office closed. Efforts will be made to recover amount.
	90,454	20,246	70,208	

SECTION 13

1975-76
PUBLIC ACCOUNTS

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VOLUME II

DETAILS OF
EXPENDITURES AND REVENUES



RECEIVER GENERAL FOR CANADA

Hon. J. P. Goyer, M. P., P. C.

ublic accounts of canada

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VOLUME II

DETAILS OF
EXPENDITURES AND REVENUES



RECEIVER GENERAL FOR CANADA

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Available by mail from

Printing and Publishing
Supply and Services Canada
Ottawa, Canada K1A 0S9

or through your bookseller.

Catalogue No. P51-1/1976-2 Price: Canada: $13.00
Other countries: $15.60

Price subject to change without notice.

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3	Consumer and Corporate Affairs	61,666,522	11,933,835
4	Energy, Mines and Resources	1,828,778,161	1,086,845,703
5	Environment	452,575,696	7,383,336
6	External Affairs	678,483,922	4,132,923
7	Finance	6,914,826,227	1,209,382,954
8	Governor General and Lieutenant-Governors	2,333,391	30,414
9	Indian Affairs and Northern Development	843,071,146	28,206,501
10	Industry, Trade and Commerce	628,044,010	69,969,806
11	Justice	82,315,145	584,364
12	Labour	39,745,789	104,399
13	Manpower and Immigration	1,836,251,042	12,858,262
14	National Defence	2,973,680,285	5,121,512
15	National Health and Welfare	8,934,644,453	27,227,051
16	National Revenue	395,263,781	25,249,430,979
17	Parliament	66,967,138	175,690
18	Post Office	912,874,883	444,526,198
19	Privy Council	32,089,055	213,200
20	Public Works	622,907,752	8,050,222
21	Regional Economic Expansion	488,831,364	38,554,884
22	Science and Technology	194,894,951	307,895
23	Secretary of State	1,323,116,111	6,685,920
24	Solicitor General	584,299,819	5,183,434
25	Supply and Services	97,892,696	8,613,409
26	Transport	1,202,836,268	156,047,580
27	Treasury Board	142,091,157	1,697,035
28	Urban Affairs	439,867,516	606,764,129
29	Veterans Affairs	684,409,366	32,633,960
	Total expenditure	33,181,255,878	29,159,373,420
	Budgetary deficit	4,021,882,458	

SECTION 1

1975-76
PUBLIC ACCOUNTS

Agriculture

Department
Canadian Dairy Commission
Canadian Livestock Feed Board
Farm Credit Corporation

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AGRICULTURE

Department

Objectives

—To improve the performance of Canadian agriculture as a strong, competitive, primary industry.

—To improve the stability of farm income.

—To facilitate adjustment attendant upon economic development.

—To increase unit productivity.

—To improve and control product quality in the interests of both the producer and the consumer.

—To increase agricultural product utilization.

—To improve marketing and distribution systems.

—To conserve and improve agricultural resources.

—To reduce the impact of natural hazards.

Canadian Dairy Commission

Objective

—To achieve a sound, healthy and viable dairy industry.

Canadian Livestock Feed Board

Objective

—To ensure the availability of adequate feed grain supplies and storage space to meet the needs of livestock feeders in Eastern Canada and British Columbia and to contribute to reasonable price stability for such supplies; to assist in equalizing feed grain prices to livestock feeders in Eastern Canada and in British Columbia.

Farm Credit Corporation

Objective

—To provide long-term mortgage credit to farmers and loans to syndicates of farmers and to perform operational and administrative functions related to the organization of Canadian agriculture into economic farm units in the hands of competent operators.

Note: In 1975-76 the Canada and Quebec Pension Plans and the Death Benefit Account were charged to each department. In prior years the costs were entirely reflected in Treasury Board's budgetary expenditures.

For comparative purposes the 1974-75 figures have been adjusted.

Appropriations and Expenditures

Vote			1975-76 Appropriations	1975-76 Expenditures	Unexpended Balances	1974-75 Expenditures
			$	$	$	$
	Department					
	ADMINISTRATION PROGRAM					
1	Program expenditures and contributions	$ 31,162,000 00				
	Transfer from Treasury Board Vote 10 student summer employment	13,600 00				
	Transfer from Treasury Board Vote 15 public service bilingualism	190,000 00				
		31,365,600 00				
	Less transfer to:					
	Vote 5 $ 284,000 00					
	Vote 40 176,000 00					
	Vote 50 59,999 00					
		519,999 00				
			30,845,601 00	28,927,534 32	1,918,066 68	26,449,417 76
Stat.	Minister of Agriculture–Salary and motor car allowance		25,661 62	25,661 62		16,999 92
Stat.	Contributions to employee benefit plans		2,272,000 00	2,272,000 00		2,088,900 00
			33,143,262 62	*31,225,195 94*	*1,918,066 68*	*28,555,317 68*
	RESEARCH PROGRAM					
5	Operating expenditures, including the costs of publishing departmental research papers as supplements to "The Canadian Entomologist", the grants listed in the Estimates and contributions	$ 67,682,000 00				
	5b To authorize the transfer of $284,000 from Agriculture Vote 1, Appropriation Act No. 3, 1975, for the purposes of this Vote and to provide a further amount of	1,309,200 00				
	Transfer from Vote 1	284,000 00				
	Transfer from Treasury Board Vote 5 contingencies	3,848,000 00				
	Transfer from Treasury Board Vote 10 student summer employment	45,500 00				
	Transfer from Treasury Board Vote 15 public service bilingualism	184,000 00				
			73,352,700 00	72,431,188 50	921,511 50	62,130,215 55
10	Capital expenditures	$ 19,469,000 00				
	Less transfer to:					
	Vote 40 $1,300,000 00					
	Vote 45 1,013,000 00					
		2,313,000 00				
			17,156,000 00	17,138,090 96	17,909 04	7,126,271 88
Stat.	Contributions to employee benefit plans		6,064,000 00	6,064,000 00		5,653,200 00
			96,572,700 00	*95,633,279 46*	*939,420 54*	*74,909,687 43*
	PRODUCTION AND MARKETING PROGRAM					
15	Operating expenditures and authority to spend revenue received during the year	$ 34,039,000 00				
	15a	753,000 00				
	15b	355,200 00				
	Transfer from Treasury Board Vote 5 contingencies	478,400 00				
	Transfer from Treasury Board Vote 10 student summer employment	18,200 00				
	Transfer from Treasury Board Vote 15 public service bilingualism	205,000 00				
			35,848,800 00	35,212,518 28	636,281 72	32,158,475 78
20	The grants listed in the Estimates and contributions	$266,751,000 00				
	20a	17,100,000 00				
	20b	23,853,000 00				
	Unexpended balance carried forward from Vote 20 (1974-75 appropriations)	31,953,740 57				
			339,657,740 57	310,674,610 51	*$28,983,130 06	323,767,997 85
25	Payments, in accordance with agreements entered into by the Minister with the provinces or with processors, to provincial milk marketing boards or agencies or to processors in respect of consumer subsidies on fluid milk and powder	$ 9,624,000 00				
	25a	6,696,000 00				
			16,320,000 00	14,452,893 21	1,867,106 79	74,620,777 01
Stat.	Contributions to the provinces under the Crop Insurance Act (R.S. c. C-36)		48,276,422 43	48,276,422 43		31,139,930 47
Stat.	Contributions to employee benefit plans		3,280,000 00	3,280,000 00		3,103,100 00
Stat.	Refunds of amounts credited to revenue in previous years		212 17	212 17		234 95
			443,383,175 17	*411,896,656 60*	*31,486,518 57*	*464,790,516 06*

Appropriations and Expenditures – *Concluded*

Vote		1975-76 Appropriations	1975-76 Expenditures	Unexpended Balances	1974-75 Expenditures
		$	$	$	$
	HEALTH OF ANIMALS PROGRAM				
40	Program expenditures, contributions including compensation at rates determined in the manner provided by section 12 of the Animal Contagious Diseases Act to owners of animals affected with diseases coming under that Act that have died or have been slaughtered in circumstances not covered by the Act, and authority to spend revenue received during the year	$ 46,704,000 00			
	40a To authorize the transfer of $1,300,000 from Agriculture Vote 10, Appropriation Act No. 3, 1975, for the purposes of this Vote and to provide a further amount of	5,725,000 00			
	40b To authorize the transfer of $176,000 from Agriculture Vote 1, Appropriation Act No. 3, 1975, for the purposes of this Vote and to provide a further amount of	2,382,800 00			
	Transfer from Vote 1	176,000 00			
	Transfer from Vote 10	1,300,000 00			
	Transfer from Treasury Board Vote 5 contingencies	1,358,400 00			
	Transfer from Treasury Board Vote 10 student summer employment	13,600 00			
	Transfer from Treasury Board Vote 15 public service bilingualism	85,000 00			
			57,744,800 00	57,232,999 03	511,800 97	44,853,696 02
Stat.	Contributions to employee benefit plans		4,293,000 00	4,293,000 00		3,932,000 00
	Expenditures from appropriations not required for 1975-76					6,036 78
			62,037,800 00	*61,525,999 03*	*511,800 97*	*48,791,732 80*
	CANADIAN GRAIN COMMISSION PROGRAM					
45	Program expenditures, contributions and authority to purchase and sell screenings	$ 22,322,000 00			
	45a To authorize the transfer of $1,013,000 from Agriculture Vote 10, Appropriation Act No. 3, 1975, for the purposes of this Vote and to provide a further amount of	180,000 00			
	Transfer from Vote 10	1,013,000 00			
	Transfer from Treasury Board Vote 5 contingencies	743,800 00			
	Transfer from Treasury Board Vote 10 student summer employment	9,100 00			
	Transfer from Treasury Board Vote 15 public service bilingualism	26,000 00			
			24,293,900 00	23,672,957 56	620,942 44	19,649,095 34
Stat.	Salaries of the Commissioners (R.S. c. G-16)		105,054 42	105,054 42		95,189 53
Stat.	Contributions to employee benefit plans		1,748,000 00	1,748,000 00		1,624,000 00
			26,146,954 42	*25,526,011 98*	*620,942 44*	*21,368,284 87*
			661,283,892 21	625,807,143 01	35,476,749 20	638,415,538 84
	Canadian Dairy Commission					
50	Program expenditures	$ 1,036,000 00			
	50a To extend the purposes of Agriculture Vote 50, Appropriation Act No. 3, 1975, to increase from $100 million to $300 million the amount of loans which may be outstanding at any time under subsection 16(2) of the Canadian Dairy Commission Act	1 00			
	50b To authorize the transfer of $59,999 from Agriculture Vote 1, Appropriation Act No. 3, 1975, for the purposes of this Vote	1 00			
	Transfer from Vote 1	59,999 00			
	Transfer from Treasury Board Vote 15 public service bilingualism	14,700 00			
			1,110,701 00	1,061,957 53	48,743 47	894,727 85
	Canadian Livestock Feed Board					
55	Operating expenditures		785,000 00	654,553 93	130,446 07	619,527 46
60	Contributions		21,000,000 00	20,054,769 50	945,230 50	21,301,356 88
			21,785,000 00	20,709,323 43	1,075,676 57	21,920,884 34
	Farm Credit Corporation					
65	Estimated amount required for the operating loss of the Farm Credit Corporation for the fiscal year ending March 31, 1976		4,800,000 00	3,513,624 05	1,286,375 95	4,716,000 00
	Total		688,979,593 21	651,092,048 02	37,887,545 19	665,947,151 03

*Includes $27,668,158 available for expenditure in subsequent fiscal years.

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	*Less:* Receipts credited to revenue	*Add:* Services provided by other departments	*Add:* Accommodation provided by this department	Total cost of programs
Department						
ADMINISTRATION	1975-76	31,225	136	3,110		34,199
	1974-75	28,555	132	2,646		31,069
RESEARCH	1975-76	95,633	2,547	4,552	5,207	102,845
	1974-75	74,910	2,976	5,646	5,193	82,773
PRODUCTION AND MARKETING	1975-76	411,897	9	3,289	209	415,386
	1974-75	464,790	9	3,234	209	468,224
HEALTH OF ANIMALS	1975-76	61,526	17	2,849	490	64,848
	1974-75	48,792	46	2,934	447	52,127
CANADIAN GRAIN COMMISSION	1975-76	25,526	16,245	385	366	10,032
	1974-75	21,368	13,173	501	538	9,234
Total department	1975-76	625,807	18,954	14,185	6,272	627,310
	1974-75	638,415	16,336	14,961	6,387	643,427
Canadian Dairy Commission	1975-76	1,062		96		1,158
	1974-75	895		83		978
Canadian Livestock Feed Board	1975-76	20,709		32		20,741
	1974-75	21,921		49		21,970
Farm Credit Corporation	1975-76	3,514				3,514
	1974-75	4,716				4,716
Grand total	1975-76	651,092	*18,954	14,313	6,272	652,723
	1974-75	665,947	16,336	15,093	6,387	671,091

*Does not include "Return on investments" of $114,214 and "Refunds of previous years' expenditure" of $608.

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Department								
ADMINISTRATION PROGRAM								
Departmental administration	13,177	13,076	137	185	62	62	13,376	13,323
Economics	4,621	4,493	42	44			4,663	4,537
Canfarm	6,087	5,074	60	222			6,147	5,296
Small Farm Development–Adjustment	3,901	3,016	56	16			3,957	3,032
Information	2,250	2,324	12	22	466	419	2,728	2,765
Contributions to employee benefit plans	2,272	2,272					2,272	2,272
	32,308	30,255	307	489	528	481	33,143	31,225
Less: receipts credited to revenue	221	136					221	136
Add: services provided by other departments	3,110	3,110					3,110	3,110
Total cost of program	35,197	33,229	307	489	528	481	36,032	34,199
RESEARCH PROGRAM								
Administration	3,505	3,752	106	26	851	846	4,462	4,624
Support services	22,400	21,533	15,399	15,534			37,799	37,067
Soil research	5,273	5,290	155	321			5,428	5,611
Crop research	18,983	20,132	693	612			19,676	20,744
Animal research	10,244	10,350	326	214			10,570	10,564
General biology and support research	10,222	8,669	439	344			10,661	9,013
Engineering research	1,875	1,859	38	87			1,913	1,946
Contributions to employee benefit plans	6,064	6,064					6,064	6,064
	78,566	77,649	17,156	17,138	851	846	96,573	95,633
Less: receipts credited to revenue	3,080	2,547					3,080	2,547
Add: services provided by other departments	4,552	4,552					4,552	4,552
accommodation provided by this department	5,207	5,207					5,207	5,207
Total cost of program	85,245	84,861	17,156	17,138	851	846	103,252	102,845
PRODUCTION AND MARKETING PROGRAM								
Administration	2,007	1,411	44	12			2,051	1,423
Support services	2,427	2,331	30	27			2,457	2,358
Farm income maintenance	1,739	1,726	222	33	*399,851	369,675	401,812	371,434
Marketing	14,199	14,899	300	168	1,524	1,297	16,023	16,364
Production	12,662	12,881	540	247	2,879	2,432	16,081	15,560
Agricultural pest and disease control	2,932	2,768	96	45			3,028	2,813
Contributions to employee benefit plans	3,280	3,280					3,280	3,280
	39,246	39,296	1,232	532	404,254	373,404	444,732	413,232
Less: receipts and revenues credited to the vote	1,349	1,335					1,349	1,335
	37,897	37,961	1,232	532	404,254	373,404	443,383	411,897
Less: receipts credited to revenue	33	9					33	9
Add: services provided by other departments	3,289	3,289					3,289	3,289
accommodation provided by this department	209	209					209	209
Total cost of program	41,362	41,450	1,232	532	404,254	373,404	446,848	415,386
HEALTH OF ANIMALS PROGRAM								
Administration	1,000	1,008	6	9	2,067	1,708	3,073	2,725
Field directorate and support services	1,376	1,303	14	11			1,390	1,314
Meat inspection	24,485	24,794	29	11			24,514	24,805
Animal pathology	6,904	6,953	3,328	3,322			10,232	10,275
Animal contagious diseases	15,798	16,473	422	443	6,640	6,638	22,860	23,554
Contributions to employee benefit plans	4,293	4,293					4,293	4,293
	53,856	54,824	3,799	3,796	8,707	8,346	66,362	66,966
Less: receipts and revenues credited to the vote	4,324	5,440					4,324	5,440
	49,532	49,384	3,799	3,796	8,707	8,346	62,038	61,526
Less: receipts credited to revenue	31	17					31	17
Add: services provided by other departments	2,849	2,849					2,849	2,849
accommodation provided by this department	490	490					490	490
Total cost of program	52,840	52,706	3,799	3,796	8,707	8,346	65,346	64,848

Programs by Activities–*Concluded*

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
CANADIAN GRAIN COMMISSION PROGRAM								
Administration	877	758	10	4			887	762
Grain inspection	7,852	7,436	115	450			7,967	7,886
Grain weighing	3,879	3,532	21	7			3,900	3,539
Grain testing and research	1,931	1,810	144	247	2	1	2,077	2,058
Elevator and grain documentation	1,607	1,387	9	20			1,616	1,407
Canadian government elevator operations	3,992	4,641	3,960	3,485			7,952	8,126
Contributions to employee benefit plans	1,748	1,748					1,748	1,748
	21,886	21,312	4,259	4,213	2	1	26,147	25,526
Less: receipts credited to revenue	16,031	16,245					16,031	16,245
Add: services provided by other departments	385	385					385	385
accommodation provided by this department	366	366					366	366
Total cost of program	6,606	5,818	4,259	4,213	2	1	10,867	10,032
Canadian Dairy Commission								
Administration	1,103	1,041	8	21			1,111	1,062
Add: services provided by other departments	96	96					96	96
Total cost of program	1,199	1,137	8	21			1,207	1,158
Canadian Livestock Feed Board								
Feed freight equalization	465	458	1	4	21,000	20,055	21,466	20,517
Supply and price stability	315	185	4	7			319	192
	780	643	5	11	21,000	20,055	21,785	20,709
Add: services provided by other departments	32	32					32	32
Total cost of program	812	675	5	11	21,000	20,055	21,817	20,741
Farm Credit Corporation								
Expenditures–								
Administration	13,200	13,435					13,200	13,435
Interest cost	116,400	113,410					116,400	113,410
	129,600	126,845					129,600	126,845
Income–								
Interest earnings	123,300	121,688					123,300	121,688
Other	1,500	1,643					1,500	1,643
	124,800	123,331					124,800	123,331
Net operating loss	4,800	3,514					4,800	3,514

*Includes $31,954 available from prior years' appropriations.

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1975-76 Appropriations	1975-76 Expenditures	1974-75 Expenditures
Department			
ADMINISTRATION PROGRAM			
Contribution to the Canada Grains Council	60	60	50
Canada's fee for membership in the International Commission on Irrigation and Drainage	2	2	1
Contribution to the Commonwealth Agricultural Bureaux (£189,297)	462	415	438
Contribution to the Canada Safety Council in support of National Farm Safety Week	4	4	4
	528	*481*	*493*
RESEARCH PROGRAM			
Grants in aid of agricultural research in universities and other scientific organizations in Canada	850	845	850
Canada's fee for membership in the International Society for Horticultural Science	1	1	1
	851	*846*	*851*
PRODUCTION AND MARKETING PROGRAM			
Grants to assist in the marketing of agricultural products	20		20
Canadian Horticultural Council	9	8	8
Canadian Council on 4-H Clubs	34	31	30
Canadian National Livestock Records	50	50	50
Federated Women's Institutes of Canada	10	10	10
Royal Agricultural Winter Fair, Toronto	50	50	50
Canadian Western Agribition, Regina	20	20	20
Canadian Plowing Council	5	5	5
Estimated amount required to recoup the Agricultural Commodities Stabilization Account to cover the net operating loss of the Agricultural Stabilization Board as at March 31, 1976	301,673	300,840	297,574
Payments, in accordance with agreements entered into by the Minister, with the Provinces or with processors, to provincial milk marketing boards or agencies or to processors, in respect of consumer subsidies on fluid milk and powder	16,320	14,453	74,621
Contributions to the provinces under the Crop Insurance Act (R.S. c. C-36)	48,276	48,276	31,140
Compensation in accordance with the terms of the Pesticide Residue Compensation Act for losses occasioned to a farmer by reason of pesticide residue	5	1	13
Payments to farmers, in accordance with an agreement entered into with the province of Manitoba, in respect of a joint assistance program in the purchase of hay, processed feed and feed grain and the transportation of hay and straw required as a result of crop losses due to adverse weather	1,500	1,398	92
Canada's fee for membership in the International Dairy Federation	4	4	4
Contributions to producer groups towards the cost of construction of regular cold storages, frost-free, controlled-atmosphere, jacketed or other specialized potato, fruit or vegetable storages, in accordance with terms and conditions prescribed by the Governor in Council	1,500	1,292	1,218
Canadian Seed Growers' Association	7	5	26
4-H Clubs organized in co-operation with Canadian Council on 4-H Clubs	180	177	166
Class "A" and Class "B" fairs	1,226	1,215	1,165
Winter and spring fairs	120	115	118
Special fairs	36	36	36
Agricultural museums	36	30	24
Freight on livestock shipments to and from the Royal Agricultural Winter Fair, Toronto	65	65	28
Agricultural fairs, exhibitions and museums for construction of buildings and other major undertakings	15	15	3
Livestock improvement	58	50	33
Canadian Western Agribition, Regina	22	19	19
Contributions to producer and industry groups, universities and provincial agencies for the purpose of stimulating, developing and adapting new agricultural crops and varieties for commercial production	625	521	100
Estimated amount required to recoup the Agricultural Products Board to cover the net operating loss recorded in their account as at March 31, 1976	415	415	98
Payments, in accordance with agreements entered into with the Province of Quebec, in respect of joint assistance programs to producers severely affected as a result of having been unable to seed agricultural lands due to adverse weather	3	3	795
Payments to producers in accordance with an agreement entered into with the Province of Manitoba, in respect of a joint assistance program in the purchase and transportation of hay required as a result of crop losses due to adverse weather	4	3	
Contribution to the Canadian Charolais Association	12	11	
Payments in the current and subsequent fiscal years for small farm development adjustment in accordance with terms and conditions approved by the Governor in Council	*31,954	4,286	6,171
Expenditures not required for the current year			15,892
	404,254	*373,404*	*429,529*

Grants, Contributions and Other Transfer Payments–*Concluded*

(in thousands of dollars)

	1975-76 Appropriations	1975-76 Expenditures	1974-75 Expenditures
HEALTH OF ANIMALS PROGRAM			
Canada's fee for membership in the Office international des épizooties	17	15	12
Payments, in accordance with agreements entered into with the Provinces of Ontario, Quebec and Saskatchewan towards the costs of construction of additions or enlargements to veterinary science teaching facilities at the Universities of Guelph, Montreal at St. Hyacinthe and Saskatchewan, Saskatoon	2,050	1,693	2,201
Compensation for animals slaughtered in accordance with the terms of the Animal Contagious Diseases Act	6,500	6,499	3,084
Contributions to the provinces in accordance with regulations of the Governor in Council, of amounts not exceeding two-fifths of the amounts paid by the provinces to owners of animals that have died as a result of rabies	90	90	85
Compensation at rates determined in the manner provided by section 12 of the Animal Contagious Diseases Act to owners of animals affected with diseases coming under that Act, that have died or have been slaughtered in circumstances not covered by the Act and regulations made thereunder	46	46	31
Compensation under terms and conditions approved by the Governor in Council to owners of animals that have died as a result of anthrax	4	3	7
	8,707	*8,346*	*5,420*
CANADIAN GRAIN COMMISSION PROGRAM			
Canada's fee for membership in the International Association for Cereal Chemistry	2	1	1
Total department	414,342	383,078	436,294
Canadian Livestock Feed Board			
Freight assistance on feed grains including assistance in respect of grain storage costs in accordance with terms and conditions prescribed by the Governor in Council	21,000	20,055	20,479
Expenditures not required for the current year			822
Grand total	435,342	403,133	457,595

*Available from prior years' appropriations

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Administration Program	Research Program	Production and Marketing Program	Health of Animals Program	Canadian Grain Commission Program	Total Department	Canadian Dairy Commission	Canadian Livestock Feed Board	Farm Credit Corporation	Total
(1) Salaries and wages	19,951	57,166	29,412	40,144	15,679	162,352	679	447		163,478
	18,890	**56,303**	**29,053**	**40,096**	**15,223**	**159,565**	**638**	**386**		**160,589**
	16,898	*49,195*	*26,933*	*35,132*	*12,837*	*140,995*	*519*	*377*		*141,891*
(1) Other personnel costs	2,524	6,542	3,965	4,761	2,210	20,002	77	37		20,116
	2,565	**6,928**	**3,743**	**4,776**	**2,048**	**20,060**	**65**	**29**		**20,154**
	2,261	*6,217*	*3,425*	*4,271*	*1,919*	*18,093*	*66*	*29*		*18,188*
(2) Transportation and communications	2,608	1,639	2,931	2,505	808	10,491	77	75		10,643
	2,477	**1,682**	**2,993**	**2,727**	**793**	**10,672**	**83**	**77**		**10,832**
	2,297	*1,725*	*3,203*	*2,298*	*694*	*10,217*	*62*	*76*		*10,355*
(3) Information	1,107	230	357	34	40	1,768		24		1,792
	875	**411**	**388**	**20**	**33**	**1,727**		**34**		**1,761**
	894	*417*	*321*	*31*	*40*	*1,703*		*20*		*1,723*
(4) Professional and special services	3,789	2,207	999	3,004	123	10,122	137	107		10,366
	3,230	**2,627**	**1,253**	**3,483**	**131**	**10,724**	**131**	**54**		**10,909**
	3,250	*1,576*	*497*	*2,527*	*215*	*8,065*	*142*	*32*		*8,239*
(5) Rentals	964	372	176	79	1,389	2,980	82	54		3,116
	1,012	**439**	**184**	**111**	**1,234**	**2,980**	**78**	**41**		**3,099**
	929	*379*	*156*	*91*	*1,320*	*2,875*	*75*	*41*		*2,991*
(6) Purchased repair and upkeep	67	1,708	454	224	235	2,688	22	3		2,713
	99	**715**	**257**	**341**	**91**	**1,503**	**18**	**1**		**1,522**
	87	*604*	*146*	*267*	*112*	*1,216*	*1*	*1*		*1,218*
(7) Utilities, materials and supplies	1,285	8,813	939	3,092	1,390	15,519	29	18		15,566
	1,105	**8,683**	**1,395**	**3,239**	**1,657**	**16,079**	**28**	**15**		**16,122**
	1,123	*7,155*	*1,253*	*2,270*	*1,725*	*13,526*	*21*	*21*		*13,568*
(8) Construction and acquisition of land, buildings and equipment		14,773	179	3,005		17,957				17,957
	4	**14,513**	**53**	**2,876**	**12**	**17,458**				**17,458**
	3	*4,680*	*23*	*387*	*20*	*5,113*				*5,113*
(9) Construction and acquisition of machinery and equipment	308	2,212	1,053	794	4,259	8,626	8	5		8,639
	485	**2,466**	**479**	**920**	**4,201**	**8,551**	**21**	**11**		**8,583**
	318	*2,096*	*580*	*715*	*2,266*	*5,975*	*9*	*13*		*5,997*
(10) Grants, contributions and other transfer payments	528	851	*404,254	8,707	2	414,342		21,000		435,342
	481	**846**	**373,404**	**8,346**	**1**	**383,078**		**20,055**		**403,133**
	493	*851*	*429,529*	*5,420*	*1*	*436,294*		*21,301*		*457,595*
(12) All other expenditures	12	60	13	13	12	110		15	4,800	4,925
	2	**20**	**30**	**31**	**102**	**185**		**6**	**3,514**	**3,705**
	2	*15*	*12*	*174*	*219*	*422*		*10*	*4,716*	*5,148*
(1-12) Total	33,143	96,573	444,732	66,362	26,147	666,957	1,111	21,785	4,800	694,653
	31,225	**95,633**	**413,232**	**66,966**	**25,526**	**632,582**	**1,062**	**20,709**	**3,514**	**657,867**
	28,555	*74,910*	*466,078*	*53,583*	*21,368*	*644,494*	*895*	*21,921*	*4,716*	*672,026*
(13) *Less*: receipts and revenues credited to the vote			1,349	4,324		5,673				5,673
			1,335	**5,440**		**6,775**				**6,775**
			1,288	*4,791*		*6,079*				*6,079*
Total net expenditures	33,143	96,573	443,383	62,038	26,147	661,284	1,111	21,785	4,800	688,980
	31,225	**95,633**	**411,897**	**61,526**	**25,526**	**625,807**	**1,062**	**20,709**	**3,514**	**651,092**
	28,555	*74,910*	*464,790*	*48,792*	*21,368*	*638,415*	*895*	*21,921*	*4,716*	*665,947*

*Includes $31,954 available from prior years' appropriations.
Amounts in roman type are 1975-76 appropriations.
Amounts in **bold** face type are 1975-76 expenditures.
Amounts in *italic* type are 1974-75 expenditures.

Departmental Summary

(in thousands of dollars)

	Total	Department	Revolving Fund	Race Track Supervision Revolving Fund	Agriculture Products Board
FINANCIAL RESOURCES UTILIZED FOR–					
Budgetary and other					
Operating expenditures	246,656	223,336	2,014	5,683	8,821
Capital expenditures	26,254	26,168		54	
Grants, contributions and other transfer payments	410,377	81,823			
Sums credited to revenue	133,776	132,308	221	528	
Sub-total	*817,063*	*463,635*	*2,235*	*6,265*	*8,821*
Non-budgetary transactions–					
Increase in accounts receivable	14,722				247
Decrease in accounts payable					
Other loans made to third parties	280,275				
Other repayments of loans received from third parties	709		9		332
Amounts advanced by Canada	582,311				
Equity capital invested by Canada	11,400				
Acquisition of inventories	23,398		43		274
Other reductions in liabilities and increases in assets	63,418				
Total financial resources utilized	1,793,296	463,635	2,287	6,265	9,674
FINANCIAL RESOURCES PROVIDED FROM–					
Budgetary allocations utilized–					
Annual appropriations	586,569	258,488	708		435
Statutory appropriations	66,064	66,064			
Receipts credited to appropriations	6,775	6,775			
Sums credited to revenue	132,317	132,308			
Sales	9,521		1,189		8,332
Other	8,118		338	6,211	54
Depreciation charged as an expenditure	50			50	
Sub-total	*809,414*	*463,635*	*2,235*	*6,261*	*8,821*
Non-budgetary transactions–					
Decrease in accounts receivable	31		11	20	
Increase in accounts payable	16,771		62	91	141
Other repayments of loans made to third parties	154,766				3
Other loans received from third parties					
Repayments of amounts advanced by Canada	128,012				
Equity capital realized					
Decrease in inventories					
Other increases in liabilities or reduction in assets	246,339				
Total financial resources provided	1,355,333	463,635	2,308	6,372	8,965
Total financial resources utilized or net financial resources provided	437,963	nil	−21	−107	709

Agricultural Stabilization Board	Canadian Dairy Commission	Canadian Livestock Feed Board	Farm Credit Corporation	Construction of Multi-Purpose Exhibition Building	Hog and Lamb Premiums	Deposit and Trust Accounts	Annuity Insurance and Pension	Canadian Government Elevators Revolving Fund	Reserve for Wheat Inventory reduction Payments	Suspense Accounts
1,275	1,041	643	3,514					329		
	21	11								
308,499		20,055								
		9						710		
309,774	*1,062*	*20,718*	*3,514*					*1,039*		
								14		
14,461										
280,275										
368										
	224,311		358,000							
			11,400							
23,081										
55,898				2,014	17	4,133	206		85	1,065
683,857	225,373	20,718	372,914	2,014	17	4,133	206	1,053	85	1,065
301,653	1,062	20,709	3,514							
		9								
462								1,053		
302,115	*1,062*	*20,718*	*3,514*					*1,053*		
16,477										
154,763										
	55,898		72,114							
229,639				204		3,665	11,751		12	1,068
702,944	56,960	20,718	75,628	204		3,665	11,751	1,053	12	1,068
−19,137	168,413	nil	297,286	1,810	17	468	−11,545	nil	73	−3

Revenues

	1975-76	1974-75
Comparative Summary		
Non-Tax Revenue–		
A Return on investments	114,213,954 14	90,883,954 00
B Refunds of previous year's expenditure	608,378 11	609,980 88
C Services and service fees	14,747,620 85	11,906,932 18
D Proceeds from sales	3,691,722 15	3,541,721 74
E Privileges, licences and permits	279,960 42	290,227 37
F Miscellaneous	234,504 92	597,317 03
Total	$133,776,140 59	$107,830,133 20
Summary of Revenue		
Branch–		
Administration	143,864 24	138,576 65
Canadian Grain Commission	9,518,688 43	6,162,982 03
Canadian Government Elevators	6,734,879 27	7,010,986 87
Health of Animals	28,374 46	62,403 57
Production and Marketing	1,478,642 49	554,016 54
Research	2,564,895 24	2,989,376 50
Canadian Dairy Commission	3,389,152 51	2,545,405 02
Farm Credit Corporation	108,449,916 27	87,127,149 23
Canadian Livestock Feed Board	9,134 69	6,935 04
Agriculture revolving fund account net profit	221,437 93	46,832 55
Race track supervision revolving fund net profit	527,492 69	1,185,469 20
Canadian Government Elevators revolving fund net profit	709,662 37	
Total	$133,776,140 59	$107,830,133 20

	1975-76	
Details		
Non-Tax Revenue–		
A Return on investments:		
Interest on loans to Canadian Dairy Commission	3,389,152	
Interest on loans to Farm Credit Corporation–		
Interest on notes	106,585,714	
Interest on notes (Farm Syndicates Credit Act)	776,069	
Interest on loans–Small farm development program	678,985	
Interest on loans–Multi purpose exhibition buildings	1,325,230	
Net profit on the operation of the agriculture revolving fund account	221,438	
Race track supervision revolving fund net profit	527,493	
Canadian Government Elevators revolving fund net profit	709,662	
Sundries	211	114,213,954
B Refunds of previous years' expenditure:		
Recovery of overpayments on consumer milk subsidy program	64,377	
Recovery of overpayments on grassland incentive program	56,732	
Farm Credit Corporation– Excess of payments over amount required to meet 1974-75 net operating loss	409,148	
Potato warehouse construction refund	1,858	
Sundries	76,263	608,378
C Services and service fees:		
Canadian Grain Commission–		
Inspection	6,016,663	
Overtime	86,965	
Registration and cancellation of warehouse receipts	434,920	
Weighing	2,872,894	
Sundries	17,339	
Canadian Government Elevators (storage and elevation of grain, cleaning, drying, etc.)–		
Calgary	519,294	
Edmonton	681,172	
Lethbridge	157,524	
Moose Jaw	574,083	
Prince Rupert	1,831,925	
Saskatoon	1,407,879	
Canfarm management data system–		
Registration fees	128,250	
Sundries	18,713	14,747,621

Revenues–*Concluded*

	1975-76	
D Proceeds from sales:		
Canadian Grain Commission–		
Grain samples	31,651	
Canadian Government Elevators–		
Surplus grain	265,843	
Screenings	1,150,265	
Research Branch–		
Livestock and produce	2,239,657	
Sundries	4,306	3,691,722
E Privileges, licences and permits:		
Canadian Grain Commission–		
Elevator Licence fees	47,650	
Rentals from employees and others occupying dwellings on government properties	207,863	
Sundries	24,447	279,960
F Miscellaneous:		
Canadian Government Elevators–		
Boat overtime	32,649	
Wharfage	84,491	
Provincial share of operating costs in respect of joint accommodation	76,497	
Sundries	40,868	234,505
Total		$133,776,140

Appendix 1

Agricultural Stabilization Board
(Established by the Agricultural Stabilization Act)

STATEMENT OF EXPENDITURE FOR THE YEAR ENDED MARCH 31, 1976

	1976	1975
Payments to the Canadian Dairy Commission for stabilization of the price of milk for the benefit of producers	$275,000,000	$251,100,000
Payments under potato price support program	13,759,580	
Deficiency payments:		
Cattle	6,310,010	
Cow	5,285,905	
Sweet cherries	622,981	
Beef quality premium	10,205	46,470,824
Hogs		2,495
Sugar beets		328
	12,229,101	46,473,647
Administrative expense:		
Salaries	633,307	453,327
Other	180,119	72,917
	813,426	526,244
Provided for by government departments without charge:		
Part-time management and support services (Department of Agriculture)	311,896	51,245
Employee benefits	72,898	55,969
Accommodation	67,264	62,442
Accounting services	9,908	14,994
	461,966	184,650
	302,264,073	298,284,541
Deduct:		
Refunds of expenditure	148,662	58
Expenditure for the year	$302,115,411	$298,284,483
Expenditure for the year provided by:		
Agriculture Vote 20	$300,840,019	$297,573,589
Agriculture Vote 15	813,426	526,244
Government departments without charge	461,966	184,650
	$302,115,411	$298,284,483

The accompanying notes are an integral part of the financial statement

Certified correct:

A. E. PROULX
Secretary

Approved:

W. E. JARVIS
Chairman

NOTES TO FINANCIAL STATEMENT
MARCH 31, 1976

Summary of accounting policies:

Accounting policy

Administrative expenses are recorded on a cash basis modified to include payments in April relating to work performed, goods received or services rendered prior to March 31, which basis is consistent with that used by departments of the Government of Canada. All other records of payments of the Board are maintained on a cash basis.

An estimated amount for services provided without charge by government departments is included in the statement.

Fixed assets

Purchases of furniture and equipment are recorded as an administrative expense in the year of acquisition.

AUDITOR GENERAL OF CANADA

Ottawa, Ontario
June 29, 1976

THE CHAIRMAN AND MEMBERS
AGRICULTURAL STABILIZATION BOARD
OTTAWA, ONTARIO

I have examined the statement of expenditure of the Agricultural Stabilization Board for the year ended March 31, 1976. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, the statement of expenditure gives a true and fair view of the expenditure and the source of funds of the Board for the year ended March 31, 1976, on a basis consistent with that of the preceding year.

J. J. MACDONELL

Auditor General of Canada

Appendix 2

Agricultural Products Board
(*Established by the Agricultural Products Board Act*)

BALANCE SHEET AS AT MARCH 31, 1976

ASSETS	1976	1975	LIABILITIES	1976	1975
Accounts receivable	$ 399,677	$ 152,957	Accounts payable	$ 158,530	$ 17,159
Inventories, at cost (Note 2)			Contractors security deposits		352,180
Frozen whole eggs		783,127	Contractor's holdback	19,771	
Powdered whole eggs	604,222	520,918	Advances to the Board as authorized by the Agricultural Products Board Act	1,799,734	1,090,654
Sour cherries	463,119				
Apples	412,303				
Beef	98,714				
Prepaid storage		2,991			
	$1,978,035	$1,459,993		$1,978,035	$1,459,993

The accompanying notes are an integral part of the financial statements.

Certified correct:

A. E. PROULX
Secretary

Approved:

W. E. JARVIS
Chairman

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1976

	1976			1975
Trading operations–	Sales	Cost of Sales	Loss (Profit)	Loss (Profit)
Beef	$5,332,265	$5,332,265	$	$
Powdered whole eggs	1,447,573	1,447,573		(26,565)
Cherries:				
Concentrated	121,307	186,385	65,078	
Sour	417,762	413,351	(4,411)	
Sweet	580,493	652,575	72,082	
Apples	304,828	569,320	264,492	
Pears	128,267	145,867	17,600	
Oats				80,558
Barley				44,024
Turkeys				(581)
Potatoes				308
	$8,332,495	$8,747,336		
Loss on trading operations			414,841	97,744
Administrative expense			20,091	58,472
Services provided by government departments without charge–				
Part-time management and support services (Department of Agriculture)			50,675	99,326
Employee benefits			1,800	6,219
Accommodation			1,661	6,938
Accounting services			89	1,666
			54,225	114,149
Loss for the year			$489,157	$270,365
Loss for the year provided for by–				
Agriculture Vote 20			414,841	$ 97,744
Agriculture Vote 15			20,091	58,472
Government departments without charge			54,225	114,149
			$489,157	$270,365

The accompanying notes are an integral part of the financial statements.

Agricultural Products Board—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1976

1. Summary of accounting policies:
   Accounting policy
   Administrative expenses are recorded on a cash basis modified to include payments in April relating to work performed, goods received or services rendered prior to March 31, which basis is consistent with that used by departments of the Government of Canada. All other accounts of the Board are maintained on an accrual basis.
   An estimated amount for services provided without charge by government departments is included in the statement.
   Fixed assets
   Purchases of furniture and equipment are recorded as an administrative expense in the year of acquisition.

2. Inventories
   Inventories are valued at cost. Selling prices are calculated to recover all product costs except where the approval of the Governor in Council to incur a loss has been received. Apples are included in the inventory at a cost of $412,300; agreements have been entered into by the Board for the sale of these apples which would produce revenue of approximately $184,700. No adjustment has been made in the accounts for the loss, estimated at $227,600, on the sale of this inventory to be recovered from future parliamentary appropriations.

3. Contingent liability
   A contingent liability as at March 31, 1976 in respect to a suit against the Crown was settled in June 1976 with the payment of $30,414. No provision has been made in the accounts for this liability which will be recovered from future parliamentary appropriations.

AUDITOR GENERAL OF CANADA

Ottawa, Ontario
July 12, 1976

THE CHAIRMAN AND MEMBERS,
AGRICULTURAL PRODUCTS BOARD,
OTTAWA, ONTARIO

I have examined the balance sheet of the Agricultural Products Board as at March 31, 1976 and the statement of operations for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, except for the failure to reflect the inventory at the lower of cost or market as described in Note 2 these financial statements give a true and fair view of the financial position of the Board as at March 31, 1976 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

J. J. MACDONELL

Auditor General of Canada

Appendix 3

Agriculture Revolving Fund

(Authorized by Agriculture Vote L6a Appropriation Act. No. 4, 1970, 1970-71-72, c.4)

BALANCE SHEET AS AT MARCH 31, 1976

ASSETS	1976	1975	LIABILITIES	1976	1975
Accounts receivable	$128,522	$139,302	Accounts payable	$118,356	$ 56,039
Inventories at lower of cost or market value			Advance payments by customers	14,017	23,078
Livestock	200,358	182,403	Working capital advance (authorized $1,820,000 for the purposes of financing the production of new and improved varieties of seeds, and the acquisition, maintenance and development for experimental purposes of livestock, poultry and eggs, including administrative expenses of authorized projects)	360,943	381,712
Seeds	147,280	119,788			
Feed and other supplies	14,182	16,439			
Poultry	2,974	2,897			
	364,794	321,527			
	$493,316	$460,829		$493,316	$460,829

Certified correct:

LIONEL G. BONNELL
Director General, Finance and Administration

Approved:

W. E. JARVIS
Acting Deputy Minister
Department of Agriculture

Agriculture Revolving Fund–*Concluded*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1976

	1976	1975
Cost of experimental and development projects–		
Salaries and wages	$ 661,976	$ 516,898
Employee benefits	92,249	65,006
Livestock	351,452	317,185
Seeds	290,528	61,488
Feed and other supplies	323,834	372,377
Accommodation	230,983	595,382
Administration	46,430	46,430
Accounting	15,130	16,250
Freight	14,196	11,176
Electricity, water and gas	13,286	11,944
Rental of land and equipment	3,532	14,322
Miscellaneous	13,904	14,520
	2,057,500	2,042,978
Less:		
Proceeds from sales of livestock, seeds and poultry	1,188,903	925,674
Increase in inventories	43,267	(75,829)
	1,232,170	849,845
Net cost of projects	$ 825,330	$1,193,133
Net cost of projects provided for by–		
Agriculture Vote 5	$ 316,700	$ 183,728
Agriculture Vote 15	391,706	379,600
Government departments which provided major services without charge	338,362	676,638
	1,046,768	1,239,966
Less: Amount transferred from the Revolving Fund as revenue	221,438	46,833
	$ 825,330	$1,193,133

AUDITOR GENERAL OF CANADA

Ottawa, Ontario
June 29, 1976

THE HONOURABLE EUGENE F. WHELAN, P.C., M.P.,
MINISTER OF AGRICULTURE
OTTAWA, ONTARIO

Dear Mr. Whelan,

I have examined the balance sheet of the Agriculture Revolving Fund as at March 31, 1976 and the statement of operations for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements give a true and fair view of the financial position of the Agriculture Revolving Fund as at March 31, 1976 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Yours sincerely,
J. J. MACDONELL

Auditor General of Canada

Appendix 4

Race Track Supervision Revolving Fund

(*Authorized by Agriculture Vote L1b, Appropriation Act No. 1, 1970, 1969-70, c.24*)

BALANCE SHEET AS AT MARCH 31, 1976

ASSETS	1976	1975
Deposit with Receiver General	$371,815	$196,070
Accounts receivable	84,230	104,062
Capital assets:		
Office and supervision equipment–		
at appraised value	50,866	50,866
at cost	325,629	271,892
	376,495	322,758
Less: Accumulated provision for replacement	224,561	174,584
	151,934	148,174
	$607,979	$448,306

LIABILITIES	1976	1975
Accounts payable	$456,045	$364,937
Advances from Canada for purchase of capital assets	101,068	32,503
Equity arising from capital assets financed from parliamentary appropriations prior to April 1, 1970	50,866	50,866
	$607,979	$448,306

The accompanying note is an integral part of the financial statements

Certified correct:

LIONEL G. BONNELL
Director General, Finance and Administration

Approved:

W. E. JARVIS
Acting Deputy Minister,
Department of Agriculture

Appendix 4—*Concluded*

Race Track Supervision Revolving Fund—*Concluded*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1976

	1976	1975
Income		
Levy of six-tenths of one percent of pari-mutuel bets at race tracks	$6,201,179	$5,470,161
Other	9,713	
	6,210,892	5,470,161
Expense		
Race surveillance		
Fees for tests on race horses	2,233,340	1,439,442
Film patrol service	1,149,535	961,065
Photo finish service	446,353	343,178
	3,829,228	2,743,685
Pari-mutuel supervision		
Salaries and wages	884,073	773,568
Employee benefits	62,127	63,903
Royal Canadian Mounted Police	356,814	274,165
Travel and removal	126,793	112,424
Accommodation	29,955	23,924
Repairs and upkeep—automobiles	23,374	22,870
Auditing		9,379
	1,483,136	1,280,233
Administration		
Salaries and wages	138,942	112,316
Employee benefits	13,166	12,893
Data processing	30,183	7,393
Telephone	22,173	20,168
Travel	21,768	12,196
Stationery and supplies	15,954	17,106
Accommodation	14,605	13,727
Miscellaneous	64,267	29,754
	321,058	225,553
Provision for replacement of capital assets	49,978	35,224
	5,683,400	4,284,695
Profit for the year transferred from the revolving fund as revenue	$ 527,492	$1,185,466

The accompanying note is an integral part of the financial statements.

NOTE TO FINANCIAL STATEMENTS
MARCH 31, 1976

Accounting Policy

Capital assets consisting of furniture, equipment and automobiles, acquired from parliamentary appropriations prior to April 1, 1970, are recorded in the Fund in accordance with Treasury Board Circular 1970-7 of January 8, 1970, at a value determined as at that date by officers of the Department of Agriculture. Acquisitions subsequent to April 1, 1970, are recorded at cost.

Provision for replacement of capital assets is charged on the straight line method based on the estimated useful life of the assets.

AUDITOR GENERAL OF CANADA

Ottawa, Ontario
July 20, 1976

THE HONOURABLE EUGENE F. WHELAN, P.C., M.P.,
MINISTER OF AGRICULTURE,
OTTAWA, ONTARIO.

Dear Mr. Whelan,

I have examined the balance sheet of the Race Track Supervision Revolving Fund as at March 31, 1976, and the statement of operations for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Race Track Supervision Revolving Fund as of March 31, 1976, and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada

Appendix 5

Canadian Grain Commission

(*Established by the Canada Grain Act*)

STATEMENT OF EXPENDITURE AND INCOME FOR THE YEAR ENDED MARCH 31, 1976

1975 Total		1976 Total	Executive and Administration	Inspection	Weighing	Statistics	Research Laboratory	Canadian Government Elevators
	Expenditure							
$13,130,659	Salaries, wages and allowances	$15,512,470	$517,070	$6,616,119	$3,326,227	$ 988,892	$1,113,966	$2,950,196
1,921,000	Employee benefits	2,095,000	77,515	846,380	437,855	142,460	165,505	425,285
1,697,881	Accommodation	1,593,634	110,500	295,126	30,752	121,108	476,606	559,542
2,289,849	Scientific, technical and other equipment	4,212,690	4,482	450,018	7,040	19,556	246,930	3,484,664
511,996	Grants in lieu of taxes	516,066						516,066
395,209	Travel	465,633	53,992	211,993	137,700	11,220	20,810	29,918
693,215	Materials and supplies	655,089	23,520	93,260	18,222	29,365	138,837	351,885
298,353	Transportation and communications	327,067	37,034	178,715	12,732	29,283	24,151	45,152
263,122	Purchase of screenings	231,946						231,946
263,264	Light, heat, power and water	253,882		2,969	149	1,022		249,742
109,623	Maintenance and repairs	91,200	3,487	5,921	433	5,448	9,561	66,350
160,133	Rental of computer	178,671				177,105	1,566	
474,966	Miscellaneous	277,663	12,386	31,452	5,143	24,263	26,132	178,287
40,000	Accounting services	38,000	1,406	15,352	7,942	2,584	3,002	7,714
22,249,270		26,449,011	841,392	8,747,305	3,984,195	1,552,306	2,227,066	9,096,747
	Income							
6,131,273	Fees	9,631,175		6,177,166	2,921,039	482,818	162	49,990
5,530,407	Grain handling charges	5,087,577						5,087,577
	Grain overages (net)	748,158						748,158
1,447,311	Sundry income	1,737,689	7,263	7,620	312	1,421	1,254	1,719,819
13,108,991		17,204,599	7,263	6,184,786	2,921,351	484,239	1,416	7,605,544
$ 9,140,279	Excess of expenditure over income	$ 9,244,412	$834,129	$2,562,519	$1,062,844	$1,068,067	$2,225,650	$1,491,203
	Excess of expenditure over income provided by:							
21,204,285	Parliamentary appropriations	25,526,011	827,147	8,591,765	3,903,730	1,526,126	2,196,651	8,480,592
1,039,000	Services provided without charge by other departments	923,000	14,245	155,540	80,465	26,180	30,415	616,155
5,985	Decrease in inventory of stores, tools and small equipment							
22,249,270		26,449,011	841,392	8,747,305	3,984,195	1,552,306	2,227,066	9,096,747
13,108,991	*Less:* Income	17,204,599	7,263	6,184,786	2,921,351	484,239	1,416	7,605,544
$ 9,140,279		$ 9,244,412	$834,129	$2,562,519	$1,062,844	$1,068,067	$2,225,650	$1,491,203

The accompanying note is an integral part of the financial statement.

Certified correct:

R. A. KULLMAN
Financial Officer

Approved:

H. D. POUND
Chief Commissioner

Canadian Grain Commission—*Continued*

NOTE TO THE FINANCIAL STATEMENT

Accounting Policy

Expenditures of the Commission, including purchases of scientific, technical and other equipment are charged to operations and recovered from parliamentary appropriations provided for that purpose. In accordance with section 30 of the Financial Administration Act, expenditures include payments in April relating to work performed, goods received or services rendered prior to March 31. Expenditures also include estimates of services provided without charge by other government departments.

Income of the Commission is reported on an accrual basis but is credited directly to the Consolidated Revenue Fund as received. As at March 31, 1976 the assets relating to income transactions, with comparative figures for the previous year, were as follows:

	March 31	
	1976	1975
Accounts Receivable	$ 614,049	$ 352,895
Accrued Revenue		
Storage	$ 131,480	$ 77,733
Elevation	305,259	331,072
	436,739	408,805
Inventories, at market value		
Screenings	$ 109,418	$ 225,281
Grain	80,340	13,735
	189,758	239,016
	$1,240,546	$1,000,716

AUDITOR GENERAL OF CANADA

Ottawa, Ontario
K1A 0G6

June 30, 1976

THE CHIEF COMMISSIONER AND COMMISSIONERS
CANADIAN GRAIN COMMISSION
WINNIPEG, MANITOBA

Dear Sirs:

I have examined the statement of expenditure and income of the Canadian Grain Commission for the year ended March 31, 1976. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the results of the operations of the Canadian Grain Commission for the year ended March 31, 1976 in accordance with the accounting policies set out in the note to the financial statement applied on a basis consistent with that of the preceding year.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada

Appendix 6

Canadian Grain Commission Working Capital Advance

BALANCE SHEET AS AT MARCH 31, 1976

ASSETS		LIABILITIES	
Accounts receivable	$14,100	Due to the Canadian Grain Commission	$14,100

NOTES:

1. The Canadian Grain Commission Working Capital Advance was authorized, with an effective date of April 1, 1975, by Privy Council 1976 -519, March 9, 1976 and Treasury Board Minute 741.655. It may draw up to $500,000 from the Consolidated Revenue Fund to finance grain shortages identified by official weigh-overs.

2. The accounts are maintained on an accrual basis.

Certified Correct:

R. A. KULLMAN
Financial Officer, Canadian Grain Commission

Approved:

H. D. POUND
Chief Commissioner, Canadian Grain Commission

STATEMENT OF TRANSACTIONS
FOR THE YEAR ENDED MARCH 31, 1976

CANADIAN GOVERNMENT ELEVATORS WEIGH-OVER RESULTS:	
Grain overages	$1,077,055
Grain shortages	328,897
Amount of net grain overages	748,158
Payments made to Canadian Grain Commission	$ 734,058
Balance due to Canadian Grain Commission	$ 14,100

AUDITOR GENERAL OF CANADA

Ottawa, Ontario

June 30, 1976

THE CHIEF COMMISSIONER AND COMMISSIONERS
CANADIAN GRAIN COMMISSION
WINNIPEG, MANITOBA

Dear Sirs:

I have examined the balance sheet of the Canadian Grain Commission Working Capital Advance as at March 31, 1976 and the statement of transactions for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements give a true and fair iew of the financial position of the Canadian Grain Commission Working Capital Advance as at March 31, 1976 and the results of its transactions for the year then ended, in accordance with generally accepted accounting principles.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada

SECTION 2

1975-76
PUBLIC ACCOUNTS

Communications

Department
Teleglobe Canada
Canadian Radio-Television Commission

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COMMUNICATIONS

Department

Objective

—To foster the orderly development and operation of communications for Canada in the domestic and international spheres.

Teleglobe Canada

Objective

—To establish, maintain and operate an economically viable network for the conduct of public telecommunications between Canada and places outside Canada.

Canadian Radio-Television Commission

Objective

—The development and implementation of the national broadcasting policy.

Note: In 1975-76 the Canada and Quebec Pension Plans and the Death Benefit Account were charged to each department. In prior years the costs were entirely reflected in Treasury Board's budgetary expenditures.

For comparative purposes the 1974-75 figures have been adjusted.

Appropriations and Expenditures

Vote		1975-76 Appropriations	1975-76 Expenditures	Unexpended Balances	1974-75 Expenditures
		$	$	$	$
	Department				
1	Operating expenditures, the grant listed in the Estimates, contributions and authority to spend revenues received during the year including the spending of fees received by the Canadian Radio-Television Commission for broadcasting licences ... $31,055,000 00				
	1b ... 132,000 00				
	Transfer from Treasury Board Vote 5 contingencies ... 530,000 00				
	Transfer from Treasury Board Vote 15 public service bilingualism ... 166,500 00	31,883,500 00	30,732,957 01	1,150,542 99	27,783,481 37
5	Capital expenditures ...	21,817,000 00	20,874,491 82	942,508 18	21,365,536 44
Stat.	Minister of Communications—Salary and motor car allowance ...	24,061 72	24,061 72		16,999 92
Stat.	Contributions to employee benefit plans ...	3,215,000 00	3,215,000 00		2,605,750 00
Stat.	Refunds of amounts credited to revenue in previous years ...	2,091 60	2,091 60		2,012 50
		56,941,653 32	*54,848,602 15*	*2,093,051 17*	*51,773,780 23*
	Canadian Radio-Television Commission				
15	Program expenditures and contributions ... $ 9,164,000 00				
	15b ... 558,000 00				
	Transfer from Treasury Board Vote 15 public service bilingualism ... 101,500 00	9,823,500 00	9,818,582 33	4,917 67	8,196,148 74
Stat.	Contributions to employee benefit plans ...	739,000 00	739,000 00		634,100 00
		10,562,500 00	*10,557,582 33*	*4,917 67*	*8,830,248 74*
	Total ...	67,504,153 32	65,406,184 48	2,097,968 84	60,604,028 97

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	*Less:* Receipts credited to revenue	*Add:* Services provided by other departments	*Add:* Accommodation provided by this department	Total cost of programs
Department ...	1975-76	54,849	2,918	4,405	1,916	58,252
	1974-75	51,774	3,639	2,250	1,314	51,699
Canadian Radio-Television Commission ...	1975-76	10,557	12	852		11,397
	1974-75	8,830	8	796		9,618
Total ...	1975-76	65,406	2,930	5,257	1,916	69,649
	1974-75	60,604	3,647	3,046	1,314	61,317

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Department								
Departmental administration	8,277	8,500	100	266			8,377	8,766
Telecommunications research	7,074	8,926	3,574	3,963			10,648	12,889
National telecommunications development	3,498	2,933			800	263	4,298	3,196
International participation	486	489			783	783	1,269	1,272
Management of the radio frequency spectrum	14,401	15,781	1,822	3,036	11	11	16,234	18,828
Space applications	8,628	7,680	16,321	13,610			24,949	21,290
Contributions to employee benefit plans	3,215	3,215					3,215	3,215
	45,579	47,524	21,817	20,875	1,594	1,057	68,990	69,456
Less: receipts and revenues credited to the vote	12,048	14,607					12,048	14,607
	33,531	32,917	21,817	20,875	1,594	1,057	56,942	54,849
Less: receipts credited to revenue		2,918						2,918
Add: services provided by other departments	4,405	4,405					4,405	4,405
accommodation provided by this department	1,916	1,916					1,916	1,916
Total cost of program	39,852	36,320	21,817	20,875	1,594	1,057	63,263	58,252
Canadian Radio-Television Commission								
Administration	4,728	5,186	28	181			4,756	5,367
Research	825	630	4	3	75	57	904	690
Broadcast programs evaluation and regulation	1,687	1,226	50	8			1,737	1,234
Licencing policy and administration	2,421	2,481	5	46			2,426	2,527
Contributions to employee benefit plans	739	739					739	739
	10,400	10,262	87	238	75	57	10,562	10,557
Less: receipts credited to revenue		12						12
Add: services provided by other departments	852	852					852	852
Total cost of program	11,252	11,102	87	238	75	57	11,414	11,397

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1975-76 Appropriations	1975-76 Expenditures	1974-75 Expenditures
Department			
Grant to Canadian Radio Technical Planning Board	11	11	11
Payments to Bell Canada of the difference between the negotiated revenue level and the revenue from user departments at standard G.T.A. national rates, for the provision of Thin Route Service in the Northwest Territories	600	141	181
Payments to the Canadian National Railway Company of the difference between revenues and expenses in the operation and maintenance of telecommunication facilities in accordance with agreements entered into with the company with approval of the Governor in Council:			
Canadian National Railways telecommunication system north of Yellowknife from Fort Simpson to Inuvik in the Northwest Territories, the amount not to exceed $324,887 per year for the calendar years 1966-1976	125	90	125
Canada's share of the cost of international radio, telephone and telegraph organizations: The International Telecommunication Union, Geneva, Switzerland	783	783	772
Contribution to Bell Canada for the establishment of temporary high frequency radio communications facilities at Hall Beach, Northwest Territories	25		
Contribution to the Newfoundland Telephone Company for operation of the Polevault North System to Hopedale Labrador	50	32	
Expenditures not required for the current year			187
Total department	1,594	1,057	1,276
Canadian Radio-Television Commission			
Contributions towards research under section 18 of the Broadcasting Act	75	57	44
Grand total	1,669	1,114	1,320

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Department	Canadian Radio-Television Commission	Total
(1) Salaries and wages	29,663	6,634	36,297
	29,761	**6,338**	**36,099**
	24,921	*5,434*	*30,355*
(1) Other personnel costs	2,633	803	3,436
	3,793	**741**	**4,534**
	2,988	*684*	*3,672*
(2) Transportation and communications	1,908	627	2,535
	3,079	**658**	**3,737**
	2,759	*557*	*3,316*
(3) Information	398	295	693
	351	**620**	**971**
	235	*517*	*752*
(4) Professional and special services	6,956	1,067	8,023
	14,802	**935**	**15,737**
	19,174	*793*	*19,967*
(5) Rentals	1,038	362	1,400
	944	**466**	**1,410**
	1,106	*318*	*1,424*
(6) Purchased repair and upkeep	528	335	863
	456	**122**	**578**
	545	*15*	*560*
(7) Utilities, materials and supplies	2,362	268	2,630
	3,240	**380**	**3,620**
	2,830	*313*	*3,143*
(8) Construction and acquisition of land, buildings and equipment	1,986		1,986
	2,121		**2,121**
	675		*675*
(9) Construction and acquisition of machinery and equipment	19,503	87	19,590
	9,811	**238**	**10,049**
	6,508	*152*	*6,660*
(10) Grants, contributions and other transfer payments	1,594	75	1,669
	1,057	**57**	**1,114**
	1,276	*44*	*1,320*
(12) All other expenditures	421	9	430
	41	**2**	**43**
		3	*3*
(1-12) Total	68,990	10,562	79,552
	69,456	**10,557**	**80,013**
	63,017	*8,830*	*71,847*
(13) *Less:* receipts and revenues credited to the vote	12,048		12,048
	14,607		**14,607**
	11,243		*11,243*
Total net expenditures	56,942	10,562	67,504
	54,849	**10,557**	**65,406**
	51,774	*8,830*	*60,604*

Amounts in roman type are 1975-76 appropriations.
Amounts in **bold face** type are 1975-76 expenditures.
Amounts in *italic* type are 1974-75 expenditures.

Departmental Summary

(in thousands of dollars)

	Total	Department	Government Telecommunications Agency Revolving Fund	Canadian Radio-Television Commission	Teleglobe Canada	Telesat Canada Development of Space and Terrestrial Communications	Securities Held in Trust	Deposit and Trust Accounts	Annuity Insurance and Pension Accounts	Suspense Accounts
FINANCIAL RESOURCES UTILIZED FOR–										
Budgetary and other–										
Operating expenditures	84,581	47,524	26,794	10,263						
Capital expenditures	21,152	20,875	39	238						
Grants, contributions and other transfer payments	1,114	1,057		57						
Sums credited to revenue	2,930	2,918		12						
Sub-total	*109,777*	*72,374*	*26,833*	*10,570*						
Non-budgetary transactions–										
Increase in accounts receivable	90		90							
Decrease in accounts payable	166		166							
Other loans made to third parties										
Other repayments of loans received from third parties										
Accounts advanced by Canada	2		2							
Equity capital invested by Canada										
Acquisition of inventories										
Other reductions in liabilities and increases in assets	382		251					67		64
Total financial resources utilized	110,417	72,374	27,342	10,570				67		64
FINANCIAL RESOURCES PROVIDED FROM–										
Budgetary allocations utilized–										
Annual appropriations	61,427	51,608		9,819						
Statutory appropriations	3,980	3,241		739						
Receipts credited to appropriations	14,607	14,607								
Sums credited to revenue	2,930	2,918		12						
Sales	26,996		26,996							
Other										
Depreciation charged as an expenditure	23		23							
Sub-total	*109,963*	*72,374*	*27,019*	*10,570*						
Non-budgetary transactions–										
Decrease in accounts receivable										
Increase in accounts payable										
Other repayments of loans made to third parties										
Other loans received from third parties										
Repayments of amounts advanced by Canada	10,798				2,798	8,000				
Equity capital realized										
Decrease in inventories										
Other increases in liabilities or reduction in assets	247							200		47
Total financial resources provided	121,008	72,374	27,019	10,570	2,798	8,000		200		47
Net financial resources utilized or net financial resources provided	−10,591	nil	323	nil	−2,798[1]	−8,000		−133		17

Revenues

	1975-76	1974-75
Department		
Comparative Summary		
Non-Tax Revenue–		
A Return on investments	2,840,921 23	3,524,296 13
B Refund of previous years' expenditure	77,790 84	114,897 68
C Proceeds from sales	710 00	4 54
Total	$2,919,422 07	$3,639,198 35

		1975-76
Details		
Non-Tax Revenue–		
A Return on investments:		
Interest on loans–		
Teleglobe Canada	$1,613,149	
Telesat Canada	927,772	
Dividents–Telesat Canada	300,000	2,840,921
B Refunds of previous years' expenditure		77,791
C Proceeds from sales		710
Total		$2,919,422

	1975-76	1974-75
Canadian Radio-Television Commission		
Comparative Summary		
Non-Tax Revenue–		
Refund of previous years' expenditure	11,956 56	5,486 32
Miscellaneous	306 00	2,047 54
Total	$12,262 56	$7,533 86

Appendix

Government Telecommunications Agency Revolving Fund

(Authorized by Vote L20, Appropriation Act No. 5, 1963, 1963, c. 42)

BALANCE SHEET AS AT MARCH 31

ASSETS	1976	1975
Current assets		
Employees' travel advances	$ 3,421	$ 1,493
Accounts receivable—Departments and agencies of the Government of Canada and Crown corporations	4,637,529	3,096,092
Accrued revenue	390,523	141,145
	5,031,473	3,238,730
Capital assets (Note 2)		
Equipment and furniture at cost	213,496	171,489
Less: Accumulated provision for replacement	77,922	56,309
	135,574	115,180
	$5,167,047	$3,353,910

LIABILITIES	1976	1975
Current liabilities		
Accounts payable and accrued liabilities	$3,555,520	$3,432,063
Equity of Canada		
Advances from Canada for working capital (authorized $2,000,000)	1,391,269	(106,913)
Add: Replacement funds overdrawn for purchase of capital assets	2,203	12,058
	1,393,472	(94,855)
Capital assets financed from parliamentary appropriations prior to April 1, 1971	92,546	95,957
Retained earnings (Note 3)		
Balance at beginning of year	(79,255)	66,085
Prior years' adjustments	2,562	12,455
Net profit (loss) for the year, per Statement of Income and Expense	202,202	(157,795)
Balance (deficit) at end of year	125,509	(79,255)
	1,611,527	(78,153)
	$5,167,047	$3,353,910

The accompanying notes are an integral part of the financial statements.

Certified correct:

Y. S. GAGNON
Acting Director General, Financial Services
Program Review and Evaluation

M. F. YALDEN
Deputy Minister,
Department of Communications

Government Telecommunications Agency Revolving Fund—*Concluded*

STATEMENT OF INCOME AND EXPENSE FOR THE YEAR ENDED MARCH 31

	1976	1975
Income		
Telecommunications services	$26,996,382	$20,250,319
Expense		
Operating		
Intercity network	16,100,487	12,955,287
Dedicated services	3,451,976	2,530,702
Operators' salaries	1,681,101	1,472,161
Local shared services	1,002,403	838,968
Government data network	914,987	46,551
Directory services	463,292	241,728
Other network services	301,733	100,563
Interest on advances	111,947	48,251
Leased space	109,737	51,547
Other	15,291	11,633
	24,152,954	18,297,391
Administration		
Salaries and employee benefits	2,132,061	1,691,837
Rental of buildings and equipment	201,586	137,161
Travel and removal	120,337	79,723
Telephone and freight	73,900	65,574
Office material and supplies	40,885	27,698
Professional services	38,624	59,116
Depreciation	23,475	21,411
Information	3,020	24,489
Other	7,338	3,714
	2,641,226	2,110,723
	26,794,180	20,408,114
Net profit (loss) for the year	$ 202,202	$ (157,795)

The accompanying notes are an integral part of the financial statements.

RECONCILIATION WITH PUBLIC ACCOUNTS AT MARCH 31

	1976	1975
Due to (Due from) the Consolidated Revenue Fund as per Balance Sheet	$ 1,393,472	$ (94,855)
Add: Payments made after March 31 recorded in the Consolidated Revenue Fund as at that date	197,237	
Payments made prior to March 31 recorded in the Consolidated Revenue Fund after that date		(88,368)
	1,590,709	(183,223)
Less: Funds received after March 31 (Add) recorded in the Consolidated Revenue Fund as at that date	3,375,098	(1,924,206)
Working Capital Advance per Public Accounts	$(1,784,389)	$(2,107,429)

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1976

1. Accounting policies

a) Capital assets

Capital assets acquired prior to April 1, 1971 by parliamentary appropriations are recorded in the Fund at cost. Similarly assets acquired after April 1, 1971 are recorded at cost.

b) Depreciation

Provision for replacement of capital assets is made using the declining balance method based on the estimated useful life of the assets.

2. Capital assets

During 1975-76, the Department of Communications financed by means of a parliamentary appropriation the purchase of capital assets for the Agency totalling $23,731. On June 30, 1976, the Agency presented a submission to Treasury Board requesting approval of a capital loan for the purchase of capital assets which would permit it amongst other things to reimburse the Department for assets already purchased.

In addition, from 1973 to 1975 the Toronto regional office of the Agency financed the purchase of furniture amounting to $4,254 using a parliamentary appropriation of the Department of Communications. The Department will be amending the above-mentioned submission to the Treasury Board to include this amount.

These purchases of capital assets are shown on the Balance Sheet as capital assets and accounts payable.

3. Retained earnings

The Treasury Board has authorized the Fund to carry forward to future years, surpluses or deficits to a maximum amount of $150,000.

4. Common services

The cost of operations does not reflect the cost of services amounting to at least $40,000 provided by departments free of charge.

5. Comparative figures

Certain figures for the previous year have been reclassified to conform with the current year's presentation.

AUDITOR GENERAL OF CANADA
Ottawa, Ontario.
July 23, 1976

THE HONOURABLE JEANNE SAUVÉ, P.C., M.P.,
MINISTER OF COMMUNICATIONS,
OTTAWA, ONTARIO.

Dear Mrs. Sauvé,

I have examined the balance sheet of the Government Telecommunications Agency Revolving Fund as at March 31, 1976 and the statement of income and expense for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements give a true and fair view of the financial position of the Agency as at March 31, 1976 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada

SECTION 3

1975-76
PUBLIC ACCOUNTS

Consumer and Corporate Affairs

Department
Food Prices Review Board
Anti-Inflation Board

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CONSUMER AND CORPORATE AFFAIRS

Department

Objectives

ADMINISTRATION PROGRAM

—To provide overall policy direction, advisory and administrative support services to departmental programs and to develop and maintain an effective network of communication with the public on matters related to Acts administered by the Department and to administer the government's policy on conflict of interest.

CONSUMER AFFAIRS PROGRAM

—To optimize the welfare of consumers and to protect them against economic and accident hazards.

CORPORATE AFFAIRS PROGRAM

—To facilitate the orderly conduct of business and the private development and production of capital.

COMBINES INVESTIGATION AND COMPETITION POLICY PROGRAM

—To maintain free and open competitive conditions in the market economy, to eliminate certain practices in restraint of trade and afford protection against false and misleading advertising.

INTELLECTUAL PROPERTY PROGRAM

—To encourage innovation and the efficient dissemination and use of knowledge and information.

Food Prices Review Board

Objective

—On a comprehensive scale, to monitor the price movements of food products, to inquire into the cause or causes of any class, to issue reports thereon with all dispatch, to make recommendations where the Board considers it appropriate to do so, to enquire into any increase in the price of any food item where such increase may be unwarranted, and where the Board deems necessary, to publish a report thereon without delay.

Anti-Inflation Board

Objective

—To provide for the restraint of profit margins, prices, dividends and compensation in Canada.

Note: In 1975-76 the Canada and Quebec Pension Plans and the Death Benefit Account were charged to each department. In prior years the costs were entirely reflected in Treasury Board's budgetary expenditures.

For comparative purposes the 1974-75 figures have been adjusted.

Appropriations and Expenditures

Vote			1975-76 Appropriations	1975-76 Expenditures	Unexpended Balances	1974-75 Expenditures
			$	$	$	$
	Department					
	ADMINISTRATION PROGRAM					
1	Program expenditures	$ 9,499,000 00				
	1a To authorize the transfer of $75,000 from Consumer and Corporate Affairs Vote 5 and $336,000 from Consumer and Corporate Affairs Vote 25, Appropriation Act No. 3, 1975, for the purposes of this Vote and to provide a further amount of	1,616,900 00				
	Transfer from Vote 5	75,000 00				
	Transfer from Vote 25	336,000 00				
	Transfer from Treasury Board Vote 15 public service bilingualism	289,800 00				
			11,816,700 00	10,561,120 80	1,255,579 20	9,600,231 79
Stat.	Minister of Consumer and Corporate Affairs—Salary and motor car allowance		25,185 38	25,185 38		16,999 87
Stat.	Contributions to employee benefit plans		691,000 00	691,000 00		591,800 00
			12,532,885 38	*11,277,306 18*	*1,255,579 20*	*10,209,031 66*
	CONSUMER AFFAIRS PROGRAM					
5	Program expenditures and the grants listed in the Estimates	$20,968,000 00				
	Transfer from Treasury Board Vote 10 student summer employment	60,000 00				
		21,028,000 00				
	Less transfer to Vote 1	75,000 00				
			20,953,000 00	20,496,597 41	456,402 59	16,457,370 29
Stat.	Contributions to employee benefit plans		1,788,000 00	1,788,000 00		1,577,100 00
			22,741,000 00	*22,284,597 41*	*456,402 59*	*18,034,470 29*
	CORPORATE AFFAIRS PROGRAM					
10	Program expenditures	$ 5,509,000 00				
	10a	93,000 00				
			5,602,000 00	5,432,845 59	169,154 41	4,940,259 82
Stat.	Contributions to employee benefit plans		495,000 00	495,000 00		463,900 00
			6,097,000 00	*5,927,845 59*	*169,154 41*	*5,404,159 82*
	COMBINES INVESTIGATION AND COMPETITION POLICY PROGRAM					
15	Office of investigation and research—Operating expenditures	$ 4,455,000 00				
	15a	250,000 00				
	Transfer from Treasury Board Vote 5 contingencies	96,193 00				
			4,801,193 00	4,759,946 41	41,246 59	4,061,756 88
20	Restrictive Trade Practices Commission—Operating expenditures		356,000 00	347,812 79	8,187 21	265,456 93
Stat.	Contributions to employee benefit plans		423,000 00	423,000 00		371,400 00
			5,580,193 00	*5,530,759 20*	*49,433 80*	*4,698,613 81*
	INTELLECTUAL PROPERTY PROGRAM					
25	Program expenditures and the grant listed in the Estimates	$ 8,724,000 00				
	25b	1 00				
	Transfer from Treasury Board Vote 5 contingencies	314,855 00				
		9,038,856 00				
	Less transfer to Vote 1	336,000 00				
			8,702,856 00	8,541,795 62	161,060 38	8,159,569 56
Stat.	Contributions to employee benefit plans		801,000 00	801,000 00		781,900 00
Stat.	Refunds of amounts credited to revenue in previous years		28,330 43	28,330 43		22,281 28
			9,532,186 43	*9,371,126 05*	*161,060 38*	*8,963,750 84*
			56,483,264 81	54,391,634 43	2,091,630 38	47,310,026 42
	Food Prices Review Board					
30	Program expenditures		1,805,000 00	1,760,123 57	44,876 43	1,978,655 53
Stat.	Contributions to employee benefit plans		114,000 00	114,000 00		89,000 00
			1,919,000 00	1,874,123 57	44,876 43	2,067,655 53
	Anti-Inflation Board					
35a	Program expenditures	$ 4,863,000 00				
	35b	565,000 00				
			5,428,000 00	5,400,763 79	27,236 21	
	Total		63,830,264 81	61,666,521 79	2,163,743 02	49,377,681 95

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	*Less:* Receipts credited to revenue	*Add:* Services provided by other departments	*Add:* Accommodation provided by this department	Total cost of programs
Department						
ADMINISTRATION	1975-76	11,277	66	1,134		12,345
	1974-75	10,209	30	912		11,091
CONSUMER AFFAIRS	1975-76	22,285	2,470	3,029		22,844
	1974-75	18,034	2,395	1,819		17,458
CORPORATE AFFAIRS	1975-76	5,928	3,420	599		3,107
	1974-75	5,404	2,942	587		3,049
COMBINES INVESTIGATION AND COMPETITION POLICY	1975-76	5,531	121	362		5,772
	1974-75	4,699	290	453		4,862
INTELLECTUAL PROPERTY	1975-76	9,371	5,857	932		4,446
	1974-75	8,964	5,794	870		4,040
Total department	1975-76	54,392	11,934	6,056		48,514
	1974-75	47,310	11,451	4,641		40,500
Food Prices Review Board	1975-76	1,874		101		1,975
	1974-75	2,068		81		2,149
Anti-Inflation Board	1975-76	5,401				5,401
	1974-75					
Grand total	1975-76	61,667	11,934	6,157		55,890
	1974-75	49,378	11,451	4,722		42,649

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Department								
ADMINISTRATION PROGRAM								
Administration	603	668	1	7			604	675
Advisory and support services	6,765	6,637	1,379	279			8,144	6,916
Office of the Registrar General	333	325	2	3			335	328
Information	1,969	1,998		2			1,969	2,000
Field operations	1,461	1,339	20	19			1,481	1,358
	11,131	10,967	1,402	310			12,533	11,277
Less: receipts credited to revenue		66						66
Add: services provided by other departments	1,134	1,134					1,134	1,134
Total cost of program	9,997	12,035	1,402	310			13,667	12,345
CONSUMER AFFAIRS PROGRAM								
Administration	219	219		3	600	503	819	725
Advisory councils	262	251					262	251
Consumer services	1,568	920	12	2			1,580	922
Operations	14,676	15,685	432	364			15,108	16,049
Regulation	3,174	3,009	381	106			3,555	3,115
Research	1,415	1,216	2	7			1,417	1,223
	21,314	21,300	827	482	600	503	22,741	22,285
Less: receipts credited to revenue		2,470						2,470
Add: services provided by other departments	3,029	3,029					3,029	3,029
Total cost of program	24,343	21,859	827	482	600	503	25,770	22,844
CORPORATE AFFAIRS PROGRAM								
Administration	149	178	1	1			150	179
Research	447	323	2				449	323
Incorporation	1,242	1,151		18			1,242	1,169
Insolvency	4,256	4,203		54			4,256	4,257
	6,094	5,855	3	73			6,097	5,928
Less: receipts credited to revenue		3,420						3,420
Add: services provided by other departments	599	599					599	599
Total cost of program	6,693	3,034	3	73			6,696	3,107
COMBINES INVESTIGATION AND COMPETITION POLICY PROGRAM								
Investigation and research	5,160	5,098	30	51			5,190	5,149
Restrictive Trade Practices Commission	387	374	3	8			390	382
	5,547	5,472	33	59			5,580	5,531
Less: receipts credited to revenue		121						121
Add: services provided by other departments	362	362					362	362
Total cost of program	5,909	5,713	33	59			5,942	5,772
INTELLECTUAL PROPERTY PROGRAM								
Administration	296	401		8			296	409
Research	295	252		1	120	117	415	370
Patents	7,500	7,131	5	42			7,525	7,173
Copyright and industrial design	257	238	6				263	238
Trade marks	1,044	1,171	9	10			1,053	1,181
	9,392	9,193	20	61	120	117	9,532	9,371
Less: receipts credited to revenue		5,857						5,857
Add: services provided by other departments	932	932					932	932
Total cost of program	10,324	4,268	20	61	120	117	10,464	4,446
Food Prices Review Board								
Administration	790	861	24	8			814	869
Research	667	717	3				670	717
Complaints and enquiries	435	288					435	288
	1,892	1,866	27	8			1,919	1,874
Add: services provided by other departments	101	101					101	101
Total cost of program	1,993	1,967	27				2,020	1,975
Anti-Inflation Board								
Anti-Inflation Board	5,196	5,016	232	385			5,428	5,401

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1975-76 Appropriations	1975-76 Expenditures	1974-75 Expenditures
Department			
CONSUMER AFFAIRS PROGRAM			
Grands to various consumer organizations	600	503	615
INTELLECTUAL PROPERTY PROGRAM			
Grant to the World Intellectual Property Organization	120	117	90
Total	720	620	705

Net expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Administration Program	Consumer Affairs Program	Corporate Affairs Program	Combines Investigation and Competition Policy Program	Intellectual Property Program	Total Department	Food Prices Review Board	Anti-Inflation Board	Total
(1) Salaries and wages	6,764	15,715	4,412	3,710	7,321	37,922	996	2,596	41,514
	6,138	**15,469**	**4,251**	**3,677**	**7,203**	**36,738**	**776**	**1,217**	**38,731**
	5,501	*12,101*	*3,621*	*3,162*	*6,577*	*30,962*	*845*		*31,807*
(1) Other personnel costs	691	1,788	495	423	801	4,198	114	100	4,412
	691	**1,788**	**495**	**423**	**801**	**4,198**	**114**		**4,312**
	592	*1,576*	*464*	*372*	*782*	*3,786*	*89*		*3,875*
(2) Transportation and communications	559	2,179	353	594	107	3,792	164	780	4,736
	671	**2,094**	**386**	**417**	**159**	**3,727**	**136**	**535**	**4,398**
	676	*1,550*	*282*	*346*	*116*	*2,970*	*169*		*3,139*
(3) Information	943	8	113	183	796	2,043	181	1,145	3,369
	827	**7**	**33**	**42**	**661**	**1,570**	**262**	**1,074**	**2,906**
	1,162	*6*	*86*	*23*	*793*	*2,070*	*146*		*2,216*
(4) Professional and special services	1,328	1,052	547	504	83	3,514	374	270	4,158
	1,403	**1,157**	**437**	**760**	**67**	**3,824**	**524**	**1,484**	**5,832**
	1,430	*807*	*630*	*615*	*118*	*3,600*	*739*		*4,339*
(5) Rentals	115	183	76	45	44	463	34	30	527
	173	**205**	**112**	**44**	**48**	**582**	**31**	**94**	**707**
	145	*170*	*100*	*34*	*58*	*507*	*44*		*551*
(6) Purchased repair and upkeep	263	77	10	7	14	371		175	546
	91	**83**	**8**	**7**	**6**	**195**	**2**	**340**	**537**
	16	*105*	*5*	*2*	*6*	*134*			*134*
(7) Utilities, materials and supplies	462	312	88	81	198	1,141	29	100	1,270
	427	**494**	**127**	**102**	**220**	**1,370**	**16**	**270**	**1,656**
	479	*340*	*87*	*66*	*189*	*1,161*	*26*		*1,187*
(8) Construction and acquisition of land, buildings and equipment									
	542					**542**	**5**		**547**
(9) Construction and acquisition of machinery and equipment	1,402	827	3	33	20	2,285	27	232	2,544
	310	**482**	**73**	**59**	**61**	**985**	**8**	**385**	**1,378**
	207	*763*	*122*	*79*	*213*	*1,384*	*10*		*1,394*
(10) Grants, contributions and other transfer payments		600			120	720			720
		503			**117**	**620**			**620**
		615			*90*	*705*			*705*
(12) All other expenditures	6				28	34			34
	4	**3**	**6**		**28**	**41**		**2**	**43**
	1	*1*	*7*		*22*	*31*			*31*
Total net expenditures	12,533	22,741	6,097	5,580	9,532	56,483	1,919	5,428	63,830
	11,277	**22,285**	**5,928**	**5,531**	**9,371**	**54,392**	**1,874**	**5,401**	**61,667**
	10,209	*18,034*	*5,404*	*4,699*	*8,964*	*47,310*	*2,068*		*49,378*

Amounts in roman type are 1975-76 appropriations.
Amounts in bold face type are 1975-76 expenditures.
Amounts in *italic* type are 1974-75 expenditures.

Departmental Summary

(in thousands of dollars)

	Total	Department	Food Prices Review Board	Guarantee Deposits Bankruptcy Act – Bonds	Deposit and Trust Accounts	Suspense Accounts	Anti-Inflation Board
FINANCIAL RESOURCES UTILIZED FOR–							
Budgetary and other–							
Operating expenditures	59,669	52,787	1,866				5,016
Capital expenditures	1,378	985	8				385
Grants, contributions and other transfer payments	620	620					
Sums credited to revenue	11,934	11,934					
Sub-total	*73,601*	*66,326*	*1,874*				*5,401*
Non-budgetary transactions–							
Increase in accounts receivable							
Decrease in accounts payable							
Other loans made to third parties							
Other repayments of loans received from third parties							
Amounts advanced by Canada							
Equity capital invested by Canada							
Acquisition of inventories							
Other reductions in liabilities and increases in assets	1,700			97	1,135	468	
Total financial resources utilized	75,301	66,326	1,874	97	1,135	468	5,401
FINANCIAL RESOURCES PROVIDED FROM–							
Budgetary allocations utilized–							
Annual appropriations	57,301	50,140	1,760				5,401
Statutory appropriations	4,366	4,252	114				
Receipts credited to appropriations							
Sums credited to revenue	11,934	11,934					
Sales							
Other							
Depreciation charged as an expenditure							
Sub-total	*73,601*	*66,326*	*1,874*				*5,401*
Non-budgetary transactions–							
Decrease in accounts receivable							
Increase in accounts payable							
Other repayments of loans made to third parties							
Other loans received from third parties							
Repayments of amounts advanced by Canada							
Equity capital realized							
Decrease in inventories							
Other increases in liabilities or reduction in assets	2,040			23	1,574	443	
Total financial resources provided	75,641	66,326	1,874	23	1,574	443	5,401
Net financial resources utilized or net financial resources provided	–340	nil	nil	74	–439	25	nil

Revenues

Department	1975-76	1974-75
Comparative Summary		
Non-Tax Revenue–		
A Refund of previous years' expenditure	14,368 69	31,953 57
B Services and service fees	3,159,352 22	3,118,127 82
C Privileges, licences and permits	7,286,341 24	7,133,187 24
D Miscellaneous	1,473,772 96	1,168,180 63
Total	$11,933,835 11	$11,451,449 26

	1975-76	
Details		
Non-Tax Revenue–		
A Refund of previous years' expenditure		14,369
B Services and service fees:		
Bankruptcy: official receiver's administration fees $107, official receiver's services $5,292 official receiver's tariffs $100,410	105,809	
Combines investigation and research: transcripts $1,041	1,041	
Consumer protection: electricity and gas inspection fees $1,377,941, laboratory fees $4,534 weights and measures inspection fees $985,623 laboratory fees $3,179	2,371,277	
Copyrights and industrial design: copies $2,093	2,093	
Corporation: annual summaries $247,804, filing deposit or registration of by-law, prospectus, mortgages, notices of redemption, conversion and cancellation of shares and other documents, certificates, searches, status clerical work and sundries $93,744, financial statements $27,719	369,267	
Patents: annual fee of patent agents $3,478 attorney's registration $930, copies $62,540 printed patents $136,887, searches $15,694	219,529	
Registration: copies, certified copies and certificates of authentication $49,022 filing of railway mortgages and sale agreements $1,805	50,827	
Trade Marks: copies $23,808, agent's annual fees $15,701	39,509	3,159,352
C Privileges, licences and permits:		
Bankruptcy: trustee's licence fees $34,700	34,700	
Consumer protection: label registration numbers $31,600	31,600	
Copyrights and industrial designs: copyrights $86,999, designs $42,227, timber marks $2 sundries $22,000	151,228	
Corporations: application for letters patent and supplementary letters patent $1,602,929 surrender of letters patent $27,035	1,629,964	
Patents: assignments $265,703, caveat $3,251 claims $448,559, completing patent applications $95,291, filing fees $1,284,843, final fees $2,258,725, restoration and reinstatement of applications $12,894, sundries $82,513	4,451,779	
Trade Marks: advertisement fees $214,756 amendments $7,160, assignment of trade marks $58,783, notices $4,185, opposition fees $16,847, registered users and amendments of registered user $123,845, renewal of trade marks $125,656, trade marks $431,257 sundries $4,581	987,070	7,286,341
D Miscellaneous:		
Bankruptcy: levies under the Bankruptcy Act $648,490, fines and forfeitures $950 small debtor program $600,841, FITA $19,242	1,269,523	
Combines investigation and research: fines and forfeitures $116,583	116,583	
Consumer protection: fines $66,807	66,807	
Sundries $20,860	20,860	1,473,773
Total		$11,933,835

SECTION 4

1975-76
PUBLIC ACCOUNTS

Energy, Mines and Resources

Department
Atomic Energy Control Board
Atomic Energy of Canada Limited
Eldorado Nuclear Limited
Energy Supplies Allocation Board
National Energy Board

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ENERGY, MINES AND RESOURCES

Department

Objectives

ADMINISTRATION PROGRAM

—To provide overall policy direction and central administrative and support services for all departmental programs.

MINERAL AND ENERGY RESOURCES PROGRAM

—To ensure effective use of the mineral and energy resources available to Canada for the present and future benefit of the nation.

EARTH SCIENCES PROGRAM

—To contribute to the conservation and use of the earth, for the present and future benefit of the nation.

Atomic Energy Control Board

Objective

—To control atomic energy in the interests of health and safety and national security.

Atomic Energy of Canada Limited

Objective

NUCLEAR RESEARCH AND UTILIZATION PROGRAM

—To carry out nuclear research and development, and to develop the utilization of atomic energy for peaceful purposes.

Eldorado Nuclear Limited

Objective

—To assist in establishing and maintaining adequate Canadian uranium ore reserves which can be economically exploited under current and projected market conditions.

Energy Supplies Allocation Board

Objectives

—To allocate supplies of petroleum within Canada during periods of national emergency caused by shortages or market disturbances affecting the national security and the economic stability of Canada.

—To administer a program to compensate petroleum importers for certain additional costs incurred for the restraint of prices of petroleum products to consumers.

National Energy Board

Objectives

—To ensure that the best interests of Canada are served in the construction and operation of oil and gas pipe lines and power lines subject to federal jurisdiction, in the exportation and importation of gas, in the exportation of electrical power, and in the exportation and importation of oil.

—To ensure the safe construction and operation of power lines and of oil and gas pipe lines subject to federal jurisdiction.

—To advise on the control, supervision, conservation, use, marketing and development of energy and sources of energy.

Note: In 1975-76 the Canada and Quebec Pension Plans and the Death Benefit Account were charged to each department. In prior years the costs were entirely reflected in Treasury Board's budgetary expenditures.

For comparative purposes the 1974-75 figures have been adjusted.

Appropriations and Expenditures

Vote		1975-76 Appropriations	1975-76 Expenditures	Unexpended Balances	1974-75 Expenditures
		$	$	$	$
	Department				
	ADMINISTRATION PROGRAM				
1	Program expenditures and authority to spend revenue received during the year	$ 8,766,000 00			
	1b	1,411,000 00			
	Transfer from Treasury Board Vote 10 student summer employment	4,650 00			
	Transfer from Treasury Board Vote 15 public service bilingualism	529,500 00			
		10,711,150 00	10,279,758 56	431,391 44	9,503,167 24
Stat.	Minister of Energy, Mines and Resources--Salary and motor car allowance	25,655 79	25,655 79		16,999 92
Stat.	Contributions to employee benefit plans	792,000 00	792,000 00		671,700 00
		11,528,805 79	*11,097,414 35*	*431,391 44*	*10,191,867 16*
	MINERAL AND ENERGY RESOURCES PROGRAM				
5	Program expenditures, the grants listed in the Estimates and contributions	$ 50,086,000 00			
	5a	3,320,000 00			
	5b To extend the purposes of Energy, Mines and Resources Vote 5, Appropriation Act No. 3, 1975, to reimburse the Defence Production Revolving Fund established by subsection 15(1) of the Defence Production Act in the amount of $14,639,679 for losses on disposal of strategic materials; and to provide a further amount of	14,639,679 00			
	Transfer from Treasury Board Vote 5 contingencies	625,000 00			
	Transfer from Treasury Board Vote 10 student summer employment	27,900 00			
		68,698,579 00	68,062,598 35	635,980 65	44,172,565 68
10	Uranium Canada Limited--Program expenditures	12,000 00	10,651 75	1,348 25	6,303 99
Stat.	Contributions to employee benefit plans	3,525,000 00	3,525,000 00		3,227,200 00
Stat.	Refunds of amounts credited to revenue in previous years	385,138 75	385,138 75		
	Expenditures from appropriations not required for 1975-76				467,212,843 89
		72,620,717 75	*71,983,388 85*	*637,328 90*	*514,618,913 56*
	EARTH SCIENCES PROGRAM				
20	Program expenditures including authority to make recoverable expenditures for the costs of binding International Boundary Commission annual reports and maintaining boundary range lights, authority to spend revenue received during the year, the grants listed in the Estimates and contributions	$ 42,394,000 00			
	20a	365,000 00			
	20b	218,370 00			
	Transfer from Treasury Board Vote 5 contingencies	753,859 00			
	Transfer from Treasury Board Vote 10 student summer employment	67,450 00			
		43,798,679 00	43,442,009 00	356,670 00	37,856,402 44
Stat.	Contributions to employee benefit plans	2,620,000 00	2,620,000 00		2,322,500 00
		46,418,679 00	*46,062,009 00*	*356,670 00*	*40,178,902 44*
		130,568,202 54	129,142,812 20	1,425,390 34	564,989,683 16
	Atomic Energy Control Board				
25	Operating expenditures	$ 1,965,000 00			
	25a To authorize the transfer of $199,999 from Energy, Mines and Resources Vote 30, Appropriation act No. 3, 1975, for the purposes of this Vote	1 00			
	25b	200,000 00			
	Transfer from Vote 30	199,999 00			
	Transfer from Treasury Board Vote 5 contingencies	20,000 00			
	Transfer from Treasury Board Vote 15 public service bilingualism	27,000 00			
		2,412,000 00	2,324,688 44	87,311 56	1,402,194 50
30	The grants listed in the Estimates and contributions	$ 9,055,000 00			
	Less transfer to Vote 25	199,999 00			
		8,855,001 00	8,834,802 00	20,199 00	10,375,000 00
Stat.	Contributions to employee benefit plans	187,000 00	187,000 00		120,000 00
		11,454,001 00	11,346,490 44	107,510 56	11,897,194 50

Appropriations and Expenditures–*Concluded*

Vote			1975-76 Appropriations	1975-76 Expenditures	Unexpended Balances	1974-75 Expenditures
			$	$	$	$
	Atomic Energy of Canada Limited					
	NUCLEAR RESEARCH AND UTILIZATION PROGRAM					
35	Operating expenditures		86,127,000 00	86,127,000 00		80,650,000 00
40	Capital expenditures		7,449,000 00	7,449,000 00		5,271,000 00
			93,576,000 00	93,576,000 00		85,921,000 00
	Eldorado Nuclear Limited					
55	Payment to Eldorado Nuclear Limited for a program of uranium exploration		3,000,000 00	3,000,000 00		1,565,529 46
	Energy Supplies Allocation Board					
60	Operating expenditures		1,748,000 00	1,441,412 55	306,587 45	887,190 23
65	Payments, in accordance with and subject to regulations made by the Governor in Council, to refiners and other persons who import crude oil and petroleum products, as described in the regulations, (a) from outside Canada, (b) for consumption within Canada, such payments being for the restraint of prices of petroleum products to consumers primarily in the Atlantic provinces, Quebec and that part of Ontario east of the line known as the Ottawa Valley line	$1,300,000,000 00				
	65a	385,000,000 00	1,685,000,000 00	1,581,997,241 21	103,002,758 79	694,954,961 00
Stat.	Contributions to employee benefit plans		138,000 00	138,000 00		
			1,686,886,000 00	1,583,576,653 76	103,309,346 24	695,842,151 23
	National Energy Board					
70	Program expenditures	$ 6,771,690 00				
	70a	270,000 00				
	70b	250,000 00				
	Transfer from Treasury Board Vote 5 contingencies	33,000 00				
	Transfer from Treasury Board Vote 15 public service bilingualism	227,300 00	7,551,990 00	7,475,894 59	76,095 41	5,781,092 05
Stat.	Contributions to employee benefit plans		660,310 00	660,310 00		507,185 00
			8,212,300 00	8,136,204 59	76,095 41	6,288,277 05
	Total		1,933,696,503 54	1,828,778,160 99	104,918,342 55	1,366,503,835 40

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	*Less:* Receipts credited to revenue	*Add:* Services provided by other departments	*Add:* Accommodation provided by this department	Total cost of programs
Department						
ADMINISTRATION	1975-76	11,098	8	805		11,895
	1974-75	10,192	20	830		11,002
MINERAL AND ENERGY RESOURCES	1975-76	71,983	8,452	4,897	710	69,138
	1974-75	514,619	6,030	4,941	677	514,207
EARTH SCIENCES	1975-76	46,062	288	2,991	149	48,914
	1974-75	40,179	210	3,093	149	43,211
Total department	1975-76	129,143	*8,748	8,693	859	129,947
	1974-75	564,990	6,260	8,864	826	568,420
Atomic Energy Control Board	1975-76	11,346		137		11,483
	1974-75	11,897		112		12,009
Atomic Energy of Canada Limited	1975-76	93,576				93,576
	1974-75	85,921				85,921
Eldorado Nuclear Limited	1975-76	3,000				3,000
	1974-75	1,566				1,566
Energy Supplies Allocation Board	1975-76	1,583,577		185		1,583,762
	1974-75	695,842				695,842
National Energy Board	1975-76	8,136	4	699		8,831
	1974-75	6,288	2	548		6,834
Grand total	1975-76	1,828,778	8,752	9,714	859	1,830,599
	1974-75	1,366,504	6,262	9,524	826	1,370,592

*Does not include the following "Return on investments" credited to non-tax revenue: Atomic Energy of Canada Limited–$15,162,347.17 and Crown Trust Company–$173.47.

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Department								
ADMINISTRATION PROGRAM								
Administration	6,329	6,075	1,254	1,014			7,583	7,089
Special supporting services	5,029	5,517	475	500			5,504	6,017
Contributions to employee benefit plans	792	792					792	792
	12,150	12,384	1,729	1,514			13,879	13,898
Less: receipts and revenues credited to the vote	2,350	2,800					2,350	2,800
	9,800	9,584	1,729	1,514			11,529	11,098
Less: receipts credited to revenue	20	8					20	8
Add: services provided by other departments	805	805					805	805
Total cost of program	10,585	10,381	1,729	1,514			12,314	11,895
MINERAL AND ENERGY RESOURCES PROGRAM								
Energy development	20,177	19,655	80	61	1,507	936	21,764	20,652
Office of energy conservation	2,906	2,824	4	4			2,910	2,828
Mineral development	4,530	4,003	31	26	791	886	5,352	4,915
Mining and metallurgical investigations and research	16,056	16,183	862	1,070	254	376	17,172	17,629
Geological research and surveys	20,026	20,686	1,092	1,077	780	671	21,898	22,434
Payment of oil import compensation								
Contributions to employee benefit plans	3,525	3,525					3,525	3,525
	67,220	66,876	2,069	2,238	3,332	2,869	72,621	71,983
Less: receipts credited to revenue	1,847	8,452					1,847	8,452
Add: services provided by other departments	4,897	4,897					4,897	4,897
accommodation provided by this department	710	710					710	710
Total cost of program	70,980	64,031	2,069	2,238	3,332	2,869	76,381	69,138
EARTH SCIENCES PROGRAM								
Field and air surveys, mapping and aeronautical charting	24,311	23,758	1,067	1,129	179	178	25,557	25,065
Geological research and surveys	2,771	2,737	73	69	91	90	2,935	2,896
Research in geophysics	5,594	5,616	444	472	58	58	6,096	6,146
Polar continental shelf studies	3,156	3,028	235	235			3,391	3,263
Canada centre for remote sensing	5,373	5,883	2,855	2,657			8,228	8,540
Administration	451	499	1	2			452	501
Contributions to employee benefit plans	2,620	2,620					2,620	2,620
	44,276	44,141	4,675	4,564	328	326	49,279	49,031
Less: receipts and revenues credited to the vote	2,860	2,969					2,860	2,969
	41,416	41,172	4,675	4,564	328	326	46,419	46,062
Less: receipts credited to revenue	200	288					200	288
Add: services provided by other departments	2,991	2,991					2,991	2,991
accommodation provided by this department	149	149					149	149
Total cost of program	44,356	44,024	4,675	4,564	328	326	49,359	48,914
Atomic Energy Control Board								
Administration of atomic energy control regulations	2,549	2,437	50	74			2,599	2,511
Support of atomic energy research					8,855	8,835	8,855	8,835
	2,549	2,437	50	74	8,855	8,835	11,454	11,346
Add: services provided by other departments	137	137					137	137
Total cost of program	2,686	2,574	50	74	8,855	8,835	11,591	11,483
Atomic Energy of Canada Limited								
NUCLEAR RESEARCH AND UTILIZATION PROGRAM								
Nuclear power development and utilization	66,703	77,591	5,533	4,863			72,236	82,454
Radiation and radioisotope development and utilization	1,800	1,795					1,800	1,795
Atomic energy fundamental research	6,423	6,770	1,278	1,865			7,701	8,635
Administration and support services	50,702	52,309	1,138	1,141			51,840	53,450
	125,628	138,465	7,949	7,869			133,577	146,334
Less: receipts and revenues credited to the vote	38,001	51,154					38,001	51,154
provision from retained earnings	1,500	1,184	500	420			2,000	1,604
Total cost of program	86,127	86,127	7,449	7,449			93,576	93,576

Programs by Activities–*Concluded*

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Eldorado Nuclear Limited								
Uranium Exploration	2,840	2,840	160	160			3,000	3,000
Energy Supplies Allocation Board								
Allocation of petroleum supplies	1,859	1,560	27	20			1,886	1,580
Payment of oil import compensation					1,685,000	1,581,997	1,685,000	1,581,997
	1,859	1,560	27	20	1,685,000	1,581,997	1,686,886	1,583,577
Add: services provided by other departments	185	185					185	185
Total cost of program	2,044	1,745	27	20	1,685,000	1,581,997	1,687,071	1,583,762
National Energy Board								
Energy regulation and advice	8,103	8,032	109	104			8,212	8,136
Less: receipts credited to revenue	2	4					2	4
Add: services provided by other departments	699	699					699	699
Total cost of program	8,800	8,727	109	104			8,909	8,831

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1975-76 Appropriations	1975-76 Expenditures	1974-75 Expenditures
Department			
GRANTS			
MINERAL AND ENERGY RESOURCES PROGRAM			
Energy development			
Grants in aid of energy resources research	481	478	475
Grant to the University of Calgary for the Energy Resource Institute	125	125	50
	606	*603*	*525*
Mineral development			
Grants in aid of mineral economic research	50	50	
Grant to Queen's University for the Centre for Resource Studies	50	50	50
	100	*100*	*50*
Mining and metallurgical investigations and research			
Grants in aid of mineral resources research	189	187	188
Grant to the Canadian National Committee of the World Mining Congress	2	2	2
Grant to the Canadian Advisory Committee on rock mechanics	2	2	2
Grant to the Canadian Committee of the Sixth International Strata Control Conference	25	25	
	218	*216*	*192*
Geological research and surveys			
Grants in aid of mineral resources research	315	315	315
Grants to assist in defraying the costs of scientific conferences in the geological sciences	19	12	11
Grant to the Canadian Geoscience Council	5	5	5
Grant to the Canadian Committee of the International Geological Correlation Program	12	12	
	351	*344*	*331*
CONTRIBUTIONS			
Energy development			
Canada's share of the expenses of the International Executive Council, World Energy Conference	6	6	4
Federal share of the Canadian Electrical Association research and development program	145	111	
Contribution to joint Canada-Nova Scotia and New Brunswick tidal power studies	750	217	
	901	*334*	*4*
Mineral development			
Contribution to Northern Saskatchewan mineral development program	289	272	
Contribution to the Newfoundland mineral development program	402	438	
Contribution to Queen's University to conduct studies in resource policy analysis		75	
	691	*785*	
Mining and metallurgical investigations and research			
Canada's share of the cost of the Commonwealth Committee on mineral processing	1		
Contribution to the joint Canada-Saskatchewan program for the evaluation of high-ash lignite	35	35	
Contribution to B.C. Hydro and Power Authority for studies of optimum coal utilization and gasification		125	
	36	*160*	
Geological research and surveys			
Canada's share of the cost of the Geological Liaison Office, British Commonwealth Scientific Conference	5		
Membership, International Union of Geological Sciences	4	4	3
Contribution to the Province of Manitoba for the evaluation of non-renewable mineral resources	200	103	
Contribution to the joint Canada-Saskatchewan Primrose Lake exploration project	220	220	
	429	*327*	*3*
Expenditures not required for the current year			468,338
	3,332	*2,869*	*469,443*
EARTH SCIENCES PROGRAM			
GRANTS			
Field and air surveys, mapping and aeronautical charting			
Grants in aid of earth sciences research	53	53	53
Grant to the Canadian Institute of Surveying	55	55	18
Expenditures not required for the current year			
	108	*108*	*71*
Geological research and surveys			
Grants in aid of earth sciences research	88	88	88
Grants to assist in defraying the costs of scientific conferences in the geological sciences	1	1	
	89	*89*	*88*
Research in geophysics			
Grants in aid of earth sciences research	40	40	40
Grant to the First International Symposium on Induced Seismicity	5	5	
	45	*45*	*40*

Grants, Contributions and Other Transfer Payments—*Concluded*

(in thousands of dollars)

	1975-76 Appropriations	1975-76 Expenditures	1974-75 Expenditures
EARTH SCIENCES PROGRAM—*Concluded*			
CONTRIBUTIONS			
Field and air surveys, mapping and aeronautical charting			
Membership, Pan-American Institute of geography and history	21	20	20
Contribution to the Royal Canadian Geographical Society	50	50	50
	71	*70*	*70*
Geological research and surveys			
Canada's share of the cost of the Geological Liaison Office, British Commonwealth Scientific Conference	1		
Membership, International Union of geological sciences	1	1	1
	2	*1*	*1*
Research in geophysics			
Contribution to International Seismological Fund	11	12	12
Contribution to the Canadian Committee for the International Geodynamics Project	2	1	
	13	*13*	*12*
Expenditures not required for the current year	328	326	13 295
Total department	3,660	3,195	469,738
Atomic Energy Control Board			
SUPPORT OF ATOMIC ENERGY RESEARCH			
Grants to universities in support of atomic energy research	4,205	3,250	2,725
Contribution to Universities of Alberta, British Columbia, Simon Fraser and Victoria in support of TRIUMF project	4,650	5,585	7,650
	8,855	8,835	10,375
ENERGY SUPPLIES ALLOCATION BOARD			
Payment of oil import compensation	1,685,000	1,581,997	694,955
Grand total	1,697,515	1,594,027	1,175,068

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Administration Program	Mineral and Energy Resources Program	Earth Sciences Program	Total Department	Atomic Energy Control Board	Atomic Energy of Canada Limited	Eldorado Nuclear Limited	Energy Supplies Allocation Board	National Energy Board	Total
(1) Salaries and wages	7,367	31,392	24,069	62,828	1,679			914	5,988	71,409
	7,095	**31,353**	**23,694**	**62,142**	**1,587**			**873**	**5,927**	**70,529**
	6,173	*26,635*	*20,439*	*53,247*	*1,128*			*511*	*4,852*	*59,738*
(1) Other personnel costs	798	3,729	2,708	7,235	187			213	660	8,295
	891	**3,904**	**2,918**	**7,713**	**186**			**157**	**660**	**8,716**
	801	*3,590*	*2,537*	*6,928*	*120*				*507*	*7,555*
(2) Transportation and communications	588	2,526	1,952	5,066	150			77	398	5,691
	653	**2,479**	**2,185**	**5,317**	**224**			**74**	**371**	**5,986**
	656	*2,110*	*1,841*	*4,607*	*155*			*112*	*300*	*5,174*
(3) Information	123	2,181	364	2,668	10				75	2,753
	120	**2,222**	**344**	**2,686**	**9**				**91**	**2,786**
	108	*1,293*	*255*	*1,656*	*8*				*74*	*1,738*
(4) Professional and special services	989	7,590	7,944	16,523	495			583	398	17,999
	1,204	**7,224**	**7,207**	**15,635**	**384**			**402**	**416**	**16,837**
	1,139	*5,511*	*5,918*	*12,568*	*74*			*144*	*239*	*13,025*
(5) Rentals	1,242	1,756	2,567	5,565				25	227	5,817
	1,247	**1,562**	**3,066**	**5,875**				**16**	**214**	**6,105**
	1,036	*1,173*	*3,176*	*5,385*	*1*			*22*	*163*	*5,571*
(6) Purchased repair and upkeep	152	384	634	1,170				5	228	1,403
	172	**323**	**987**	**1,482**				**1**	**228**	**1,711**
	162	*323*	*659*	*1,144*				*1*	*12*	*1,157*
(7) Utilities, materials and supplies	877	2,600	4,019	7,496	25			22	122	7,665
	998	**2,732**	**3,727**	**7,457**	**44**			**22**	**118**	**7,641**
	904	*2,435*	*3,295*	*6,634*	*30*			*40*	*93*	*6,797*
(8) Construction and acquisition of land, buildings and equipment	1,050	20	18	1,088						1,088
	836	**15**	**79**	**930**						930
		34	*19*	*53*						*53*
(9) Construction and acquisition of machinery and equipment	679	2,049	4,657	7,385	50			27	109	7,571
	678	**2,224**	**4,485**	**7,387**	**74**			**20**	**104**	**7,585**
	1,498	*2,043*	*3,998*	*7,539*	*4*			*52*	*40*	*7,635*
(10) Grants, contributions and other transfer payments		3,332	328	3,660	8,855			1,685,000		1,697,515
		2,869	**326**	**3,195**	**8,835**			**1,581,997**		**1,594,027**
		469,443	*295*	*469,738*	*10,375*			*694,955*		*1,175,068*
(12) All other expenditures	14	15,062	18	15,094	3	133,577	3,000	20	7	151,701
	4	**15,076**	**13**	**15,093**	**3**	**146,333**	**3,000**	**15**	**7**	**164,451**
	4	*29*	*9*	*42*	*2*	*128,496*	*1,566*	*5*	*8*	*130,119*
(1-12) Total	13,879	72,621	49,278	135,778	11,454	133,577	3,000	1,686,886	8,212	1,978,907
	13,898	**71,983**	**49,031**	**134,912**	**11,346**	**146,333**	**3,000**	**1,583,577**	**8,136**	**1,887,304**
	12,481	*514,619*	*42,441*	*569,541*	*11,897*	*128,496*	*1,566*	*695,842*	*6,288*	*1,413,630*
(13) *Less:* receipts and revenues credited to the vote	2,350		2,860	5,210		40,001				45,211
	2,800		**2,969**	**5,769**		**52,757**				**58,526**
	2,289		*2,262*	*4,551*		*42,575*				*47,126*
Total net expenditures	11,529	72,621	46,418	130,568	11,454	93,576	3,000	1,686,886	8,212	1,933,696
	11,098	**71,983**	**46,062**	**129,143**	**11,346**	**93,576**	**3,000**	**1,583,577**	**8,136**	**1,828,778**
	10,192	*514,619*	*40,179*	*564,990*	*11,897*	*85,921*	*1,566*	*695,842*	*6,288*	*1,366,504*

Amounts in roman type are 1975-76 appropriations.
Amounts in **bold** face type are 1975-76 expenditures.
Amounts in *italic* type are 1974-75 expenditures.

Departmental Summary

(in thousands of dollars)

	Total	Department	Atomic Energy Control Board	Atomic Energy of Canada Limited	National Energy Board
FINANCIAL RESOURCES UTILIZED FOR–					
Budgetary and other–					
Operating expenditures	276,735	123,390	2,437	138,465	8,032
Capital expenditures	16,543	8,316	74	7,869	104
Grants, contributions and other transfer payments	1,594,027	3,195	8,835		
Sums credited to revenue	1,086,845	7,078		15,162	1,062,935
Sub-total	*2,974,150*	*141,979*	*11,346*	*161,496*	*1,071,071*
Non-budgetary transactions–					
Increase in accounts receivable					
Decrease in accounts payable					
Other loans made to third parties					
Other repayments of loans received from third parties					
Amounts advanced by Canada	453,702			217,000	
Equity capital invested by Canada					
Acquisition of inventories					
Other reductions in liabilities and increases in assets	85,647			20,000	
Total financial resources utilized	3,513,499	141,979	11,346	398,496	1,071,071
FINANCIAL RESOURCES PROVIDED FROM–					
Budgetary allocations utilized–					
Annual appropriations	1,820,445	121,784	11,159	93,576	7,476
Statutory appropriations	8,333	7,348	187		660
Receipts credited to appropriations	58,527	5,769		52,758	
Sums credited to revenue	1,086,845	7,078		15,162	1,062,935
Sales					
Other					
Depreciation charged as an expenditure					
Sub-total	*2,974,150*	*141,979*	*11,346*	*161,496*	*1,071,071*
Non-budgetary transactions–					
Decrease in accounts receivable					
Increase in accounts payable					
Other repayments of loans made to third parties					
Other loans received from third parties					
Repayments of amounts advanced by Canada	13,077			11,577	
Equity capital realized					
Decrease in inventories					
Other increases in liabilities or reduction in assets	52,109			19,514	
Total financial resources provided	3,039,336	141,979	11,346	192,587	1,071,071
Net financial resources utilized or net financial resources provided	474,163	nil	nil	205,909	nil

Petroleum Canada	Energy Supplies Allocation Board	Uranium Canada Limited	Coleman Collieries	Eldorado Nuclear Limited	Hydro-Quebec Research Institute	Securities Held in Trust Guarantee Deposits	Deposit and Trust Accounts	Annuity Insurance and Pension Accounts	Suspense Accounts
	1,560	11		2,840					
	20			160					
	1,581,997								
			125		1,545				
	1,583,577	*11*	*125*	*3,000*	*1,545*				
236,702									
				2,596	51	25,932	28,019	6,937	2,112
236,702	1,583,577	11	125	5,596	1,596	25,932	28,019	6,937	2,112
	1,583,439	11		3,000					
	138								
			125		1,545				
	1,583,577	*11*	*125*	*3,000*	*1,545*				
		917	250		333				
				2,596		9,514	11,447	6,937	2,101
	1,583,577	928	375	5,596	1,878	9,514	11,447	6,937	2,101
236,702	nil	−917	−250	nil	−282	16,418	16,572	nil	11

Revenues

	1975-76	1974-75
Comparative Summary		
Non-Tax Revenue–		
A Return on investments	16,832,269 99	14,040,750 16
B Refunds of previous years' expenditure	1,630,911 89	173,060 72
C Services and service fees	521,308 00	157,246 62
D Proceeds from sales	87,718 86	92,608 07
E Privileges, licences and permits	2,251,792 95	1,228,744 33
F Miscellaneous	2,586,446 45	2,899,998 80
Total	$23,910,448 14	$18,592,408 70

Details	1975-76	
Non-Tax Revenue–		
A Return on investments: Interest on loans to:		
Atomic Energy of Canada Limited	15,162,347	
Coleman Collieries Limited	124,799	
Hydro Quebec Research Institute	1,544,950	
Sundries	173	16,832,270
B Refunds of previous years' expenditure		1,630,912
C Services and service fees:		
Assays and analyses	170,284	
Treatment of metal	116,161	
Other services	62,785	
Sensor line miles	168,942	
Sundries	3,136	521,308
D Proceeds from sales:		
Charts, maps and plans	43,071	
Rock and mineral sets	26,497	
Sundries	18,151	87,719
E Privileges, licences and permits:		
Public lands, oil and gas royalties	997,014	
Public lands, oil and gas lease-rental	37,222	
Offshore oil and gas permit–transfer fees	30,661	
Offshore oil and gas lease-rental	704,001	
Examination fees	119,935	
Oil and gas forfeitures	353,455	
Sundries	9,505	2,251,793
F Miscellaneous:		
Refund of oil import compensation applicable to heavy fuel oil used for generation of electrical power for export	2,584,884	
Sundries	1,562	2,586,446
Total		$23,910,448

	1975-76	1974-75
National Energy Board		
Comparative Summary		
Tax Revenue–		
A Oil export charge	1,062,930,799 33	1,445,108,538 39
Non-Tax Revenue–		
B Refunds of previous years' expenditure	1,497 70	338 20
C Proceeds from sales	2,741 81	1,201 15
D Miscellaneous	35 91	24 62
Total	$1,062,935,074 75	$1,445,110,102 36

Details		1975-76
Tax Revenue–		
A Oil export charge		1,068,973,335
Less: Remissions by Order-in-Council	4,349,024	
Refund of overpayments	1,693,512	6,042,536
		1,062,930,799
Non-Tax Revenue–		
B Refunds of previous years' expenditure		1,498
C Proceeds from sales		2,742
D Miscellaneous		36
Total		$1,062,935,075

	1975-76	1974-75
Energy Supplies Allocation Board		
Comparative Summary		
Non-Tax Revenue–		
Refund of previous years' expenditure	$180 81	

SECTION 5

1975-76
PUBLIC ACCOUNTS

Environment

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ENVIRONMENT

Objectives

ADMINISTRATION PROGRAM

—To provide policy direction, management and services to the Department.

FISHERIES AND MARINE PROGRAM

—To promote and undertake programs designed to improve the management and sustained economic utilization of the marine and aquatic renewable resources of the nation, compatible with a concern for the quality of the environment.

ENVIRONMENTAL SERVICES PROGRAM

—To promote and undertake programs to protect and enhance the quality of the environment, and programs designed to improve the management and sustained economic utilization of the forest wildlife and inland water resources of the nation.

Note: In 1975-76 the Canada and Quebec Pension Plans and the Death Benefit Account were charged to each department. In prior years the costs were entirely reflected in Treasury Board's budgetary expenditures.

For comparative purposes the 1974-75 figures have been adjusted.

Appropriations and Expenditures

Vote		1975-76 Appropriations	1975-76 Expenditures	Unexpended Balances	1974-75 Expenditures
		$	$	$	$
	ADMINISTRATION PROGRAM				
1	Program expenditures, the grant listed in the Estimates and contributions including the payment to a member of the Queen's Privy Council for Canada who is a Minister of State who does not preside over a Ministry of State of a salary of $7,500 per annum and pro rata for any period less than a year ... $ 16,082,500 00				
	1b ... 826,250 00				
	Transfer from Treasury Board Vote 5 contingencies ... 66,565 00				
	Transfer from Treasury Board Vote 15 public service bilingualism ... 91,400 00	17,066,715 00	16,994,351 71	72,363 29	15,407,295 74
Stat.	Minister of Environment–Salary and motor car allowance ...	22,817 09	22,817 09		16,999 92
Stat.	Minister of State–Motor car allowance ...	1,999 92	1,999 92		
Stat.	Contributions to employee benefit plans ...	1,213,000 00	1,213,000 00		978,700 00
	Expenditures from appropriations not required for 1975-76 ...				4,962 27
		18,304,532 01	*18,232,168 72*	*72,363 29*	*16,407,957 93*
	FISHERIES AND MARINE PROGRAM				
5	Operating expenditures, Canada's share of the expenses of the international fisheries commissions, authority to provide free accommodation for the international fisheries commissions, authority to make recoverable advances in the amounts of shares of the international fisheries commissions of joint cost projects and to spend revenue received during the year ... $119,343,000 00				
	5a ... 2,206,000 00				
	5b To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to $1,373,935.09; to authorize the transfer of $4,300,000 from Environment Vote 10, $1,000,000 from Environment Vote 15, and $1,622,000 from Environment Vote 30, Appropriation Act No. 3, 1975, for the purposes of this Vote and to provide a further amount of ... 2,030,175 00				
	Transfer from Vote 10 ... 4,300,000 00				
	Transfer from Vote 15 ... 1,000,000 00				
	Transfer from Vote 30 ... 1,622,000 00				
	Transfer from Treasury Board Vote 5 contingencies ... 2,145,171 00				
	Transfer from Treasury Board Vote 15 public service bilingualism ... 148,600 00	132,794,946 00	130,096,540 09	2,698,405 91	111,565,877 82
10	Capital expenditures and authority to make payments to provinces or municipalities as contributions towards construction done by those bodies and authority for the purchase and disposal of commercial fishing vessels ... $ 67,718,000 00				
	10a ... 64,000 00				
	67,782,000 00				
	Less transfer to Vote 5 ... 4,300,000 00	63,482,000 00	54,389,285 79	9,092,714 21	47,238,190 83
15	The grants listed in the Estimates and contributions ... $ 13,183,000 00				
	15a ... 40,193,000 00				
	15b ... 1 00				
	53,376,001 00				
	Less transfer to Vote 5 ... 1,000,000 00	52,376,001 00	50,328,993 81	2,047,007 19	20,103,708 01
Stat.	Contributions to employee benefit plans ...	8,224,000 00	8,224,000 00		7,266,500 00
Stat.	Refunds of amounts credited to revenue in previous years ...	910 00	910 00		
		256,877,857 00	*243,039,729 69*	*13,838,127 31*	*186,174,276 66*

Appropriations and Expenditures – Continued

Vote		1975-76 Appropriations	1975-76 Expenditures	Unexpended Balances	1974-75 Expenditures
		$	$	$	$
	ENVIRONMENTAL SERVICES PROGRAM				
25	Operating expenditures including recoverable expenditures incurred in respect of the Prairie Provinces Water Board, the Qu'Appelle Basin Study Board, the Saint John River Basin Board, and authority for the Minister to engage such consultants as may be required by the above Boards at such remuneration as the Boards may determine; recoverable expenditures incurred in respect of Regional Water Resources Planning Investigations and Water Resources Inventories, authority to make recoverable advances not exceeding the amount of the shares of the Provinces of Manitoba and Ontario of the cost of regulating the levels of Lake of the Woods and Lac Seul and the amount of the shares of provincial and outside agencies of the cost of hydrometric surveys, and authority to spend revenue received during the year . . $147,369,000 00				
	25a 1,307,000 00				
	25b To authorize the transfer of $858,000 from Environment Vote 30, Appropriation Act No. 3, 1975, for the purposes of this Vote and to provide a further amount of . 1,600,275 00				
	Transfer from Vote 30 . . . . . 858,000 00				
	Transfer from Treasury Board Vote 5 contingencies 178,880 00				
	Transfer from Treasury Board Vote 15 public service bilingualism 340,200 00	151,653,355 00	150,300,845 91	1,352,509 09	136,187,633 87
30	Capital expenditures and authority to make payments to provinces or municipalities as contributions towards construction done by those bodies and authority to make recoverable advances not exceeding the amount of the shares of provincial and outside agencies of the cost of joint projects including expenditures on other than federal property . . . $ 19,120,000 00				
	30a 421,000 00				
	19,541,000 00				
	Less transfer to:				
	Vote 5 . . . . . $1,622,000 00				
	Vote 25 . . . . . 858,000 00				
	2,480,000 00	17,061,000 00	16,903,981 95	157,018 05	20,695,679 96
35	The grants listed in the Estimates and contributions . . . . . $ 11,062,000 00				
	35b 1,000,000 00	12,062,000 00	12,034,864 45	27,135 55	14,538,395 07
Stat.	Contributions to employee benefit plans	12,049,000 00	12,049,000 00		10,980,400 00
Stat.	Refunds of amounts credited to revenue in previous years	15,105 01	15,105 01		
		192,840,460 01	*191,303,797 32*	*1,536,662 69*	*182,402,108 90*
	Total	468,022,849 02	452,575,695 73	15,447,153 29	384,984,343 49

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	*Less:* Receipts credited to revenue	*Add:* Services provided by other departments	*Add:* Accommodation provided by this department	Total cost of programs
ADMINISTRATION	1975-76	18,232	16	1,715		19,931
	1974-75	16,408	14	1,621		18,015
FISHERIES AND MARINE	1975-76	243,040	5,628	7,593	5,668	250,673
	1974-75	186,174	5,368	7,199	5,340	193,345
ENVIRONMENTAL SERVICES	1975-76	191,304	1,739	8,758	6,099	204,422
	1974-75	182,402	978	7,663	8,017	197,104
Total	1975-76	452,576	7,383	18,066	11,767	475,026
	1974-75	384,984	6,360	16,483	13,357	408,464

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Department								
ADMINISTRATION PROGRAM								
Administration	18,082	17,985	125	183	98	64	18,305	18,232
Less: receipts credited to revenue		16						16
Add: services provided by other departments	1,715	1,715					1,715	1,715
Total cost of program	19,797	19,684	125	183	98	64	20,020	19,931
FISHERIES AND MARINE PROGRAM								
Fisheries management and research	99,490	94,044	45,858	30,247	52,350	50,300	197,698	174,591
Ocean and aquatic affairs	34,300	37,261	17,624	24,142	26	29	51,950	61,432
Contributions to employee benefit plans	8,224	8,224					8,224	8,224
	142,014	139,529	63,482	54,389	52,376	50,329	257,872	244,247
Less: receipts and revenues credited to the vote	994	1,207					994	1,207
	141,020	138,322	63,482	54,389	52,376	50,329	256,878	243,040
Less: receipts credited to revenue	4,820	5,628					4,820	5,,628
Add: services provided by other departments	7,593	7,593					7,593	7,593
accommodation provided by this department	5,668	5,668					5,668	5,668
Total cost of program	149,461	145,955	63,482	54,389	52,376	50,329	265,319	250,673
ENVIRONMENTAL SERVICES PROGRAM								
Environmental protection	24,294	22,934	2,544	2,373			26,838	25,307
Atmospheric environment	76,516	77,958	4,546	4,859	492	477	81,554	83,294
Environmental management	84,236	82,878	10,459	10,244	11,570	11,558	106,265	104,680
Contributions to employee benefit plans	12,049	12,049					12,049	12,049
	197,095	195,819	17,549	17,476	12,062	12,035	226,706	225,330
Less: receipts and revenues credited to the vote	33,378	33,454	488	572			33,866	34,026
	163,717	162,365	17,061	16,904	12,062	12,035	192,840	191,304
Less: receipts credited to revenue	1,077	1,739					1,077	1,739
Add: services provided by other departments	8,758	8,758					8,758	8,758
accommodation provided by this department	6,099	6,099					6,099	6,099
Total cost of program	177,497	175,483	17,061	16,904	12,062	12,035	206,620	204,422

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1975-76 Appropriations	1975-76 Expenditures	1974-75 Expenditures
ADMINISTRATION PROGRAM			
Grant to Canadian Association of Geographers	7	6	7
Canada's fee for membership in the International Geographical Union	1	1	1
Contribution to the Canadian Council of Resource and Environment Ministers in an amount equal to one-third of its operating budget	75	37	50
Contribution to Youth Science Foundation	15	20	15
Expenditures not required for the current year			33
	98	*64*	*106*
FISHERIES AND MARINE PROGRAM			
Grants to Canadian Universities and scholarships to individual research investigators in support of marine and aquatic research and fisheries and marine economic research	360	358	360
Compensation to commercial Atlantic salmon fishermen for loss of income resulting from closure of the fishery	1,558	1,502	1,529
Compensation to employees who have lost employment as a result of the ban on whaling	459	459	443
Grants under the cold storage and inventory financing costs assistance program	819	819	7,374
Amount required to recoup the Fisheries Prices Support Account to cover losses in the fiscal year 1974-75	382	382	
Assistance for construction and equipment of (*i*) commercial ice-making and ice-storing facilities and (*ii*) commercial fish chilling facilities to improve fish quality	2,100	2,000	1,795
Assistance to the Huntsman Marine Laboratory, N.B.	200	200	149
Assistance in accordance with terms and conditions approved by the Governor in Council, for the construction of fishing vessels in respect of which capital subsidies are not payable pursuant to any other federal authorization	5,000	3,930	4,968
Contributions to Canadian producers of groundfish products in order to maintain fishing operations during the month of April	2,368	1,871	
Assistance to Newfoundland fishermen due to abnormal ice conditions in May and June, 1975	355	347	
Contributions to fishermen and Canadian producers of fishery products for the rehabilitation of the fishing industry	38,746	38,432	
Membership fee–International Hydrographic Organization	11	11	8
Payment to Intergovernmental Oceanographic Trust Fund	8	8	8
Contributions to Sea Use Council	10	10	10
Expenditures not required for the current year			3,460
	52,376	*50,329*	*20,104*
ENVIRONMENTAL SERVICES PROGRAM			
Grants in aid of meteorological research	298	290	281
Grants in aid of water and resources research	1,000	1,000	1,000
Grants to Canadian Committee of the International Association of Water Pollution Research	5	5	5
Grant to Canadian Forestry Association	50	50	50
Grant to Commonwealth Forestry Institute	8	8	8
Grant to Festival of Forestry	20	20	20
Grant to universities for specific forestry research projects	292	292	100
Grant to Jack Miner Migratory Bird Foundation	10	10	10
Grant to Canadian Nature Federation	10	10	10
Grant to Canadian Wildlife Federation	10	10	10
Grant to Creston Valley Wildlife Management	55	55	55
Scholarships	10	10	10
Membership Fee–World Meteorological Organization	184	177	176
Contribution to the Canadian Meteorology Society	10	10	10
Contributions to the Provinces towards the construction of dams and other works to assist in the conservation and control of water resources:			
Contributions to the Province of Ontario:			
Rehabilitation of dyking for Southwestern Ontario	2,377	2,377	1,582
Contributions to the Province of British Columbia:			
Fraser River Flood Control	4,368	4,368	4,830
Contribution to the Province of Newfoundland for assistance in a program designed to obtain for Newfoundland and Labrador an inventory of the forest resources and to carry out land capability studies in accordance with an agreement between Canada and the Province	193	170	116

Grants, Contributions and Other Transfer Payments – *Concluded*

(in thousands of dollars)

	1975-76 Appropriations	1975-76 Expenditures	1974-75 Expenditures
ENVIRONMENTAL SERVICES PROGRAM–*Concluded*			
Contribution to the James Bay Development Corporation for environment assessment studies	491	491	799
Contributions to the Provinces for Canada land inventory:			
British Columbia	50	48	
Newfoundland	36	36	
Contributions to the provinces for waterfowl crop depredation	1,000	1,000	1,339
Contribution to Forest Engineering Research Institute of Canada	560	587	
Contribution to the province of Saskatchewan for implementation of water planning recommendations in the Qu'Appelle Valley	1,000	1,000	
Contribution for assessment of Prince Rupert area	14		
Contribution to the Association of University Forestry Schools of Canada to cover part of the cost of a meeting of faculty members of the six Canadian Forestry Schools at the Montmorency Research Forest in Quebec	6	6	
Contribution to Pilot Land Use Planning Project for The Pas area of Manitoba	5	5	
Expenditures not required for the current year			4,127
	12,062	*12,035*	*14,538*
Total	64,536	62,428	34,748

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Administration Program	Fisheries and Marine Program	Environmental Services Program	Total
(1) Salaries and wages	10,766	75,081	105,768	191,615
	10,735	**73,641**	**106,976**	**191,352**
	9,943	*62,568*	*94,709*	*167,220*
(1) Other personnel costs	1,332	9,330	14,219	24,881
	1,239	**9,131**	**13,559**	**23,929**
	1,005	*7,959*	*12,298*	*21,262*
(2) Transportation and communications	1,151	7,170	14,580	22,901
	1,727	**8,160**	**15,864**	**25,751**
	1,445	*7,086*	*13,934*	*22,465*
(3) Information	276	1,283	2,275	3,834
	82	**865**	**1,998**	**2,945**
	227	*837*	*1,586*	*2,650*
(4) Professional and special services	2,716	9,715	30,049	42,480
	2,451	**11,733**	**19,935**	**34,119**
	2,031	*8,176*	*19,386*	*29,593*
(5) Rentals	289	7,297	11,259	18,845
	545	**6,380**	**11,087**	**18,012**
	275	*5,886*	*10,441*	*16,602*
(6) Purchased repair and upkeep	572	12,597	3,743	16,912
	293	**11,506**	**3,117**	**14,916**
	43	*10,938*	*2,032*	*13,013*
(7) Utilities, materials and supplies	903	15,083	10,709	26,695
	894	**13,820**	**11,961**	**26,675**
	1,152	*12,314*	*10,734*	*24,200*
(8) Construction and acquisition of land, buildings and equipment		45,851	4,393	50,244
	11	**37,694**	**6,133**	**43,838**
	10	*30,720*	*9,089*	*39,819*
(9) Construction and acquisition of machinery and equipment	125	16,876	12,465	29,466
	188	**16,084**	**10,306**	**26,578**
	166	*15,574*	*9,854*	*25,594*
(10) Grants, contributions and other transfer payments	98	52,376	12,062	64,536
	64	**50,329**	**12,035**	**62,428**
	106	*20,104*	*14,538*	*34,748*
(12) All other expenditures	77	5,213	5,184	10,474
	3	**4,904**	**12,359**	**17,266**
	5	*5,046*	*10,898*	*15,949*
(1-12) Total	18,305	257,872	226,706	502,883
	18,232	**244,247**	**225,330**	**487,809**
	16,408	*187,208*	*209,499*	*413,115*
(13) *Less:* receipts and revenues credited to the vote		994	33,866	34,860
		1,207	**34,026**	**35,233**
		1,034	*27,097*	*28,131*
Total net expenditures	18,305	256,878	192,840	468,023
	18,232	**243,040**	**191,304**	**452,576**
	16,408	*186,174*	*182,402*	*384,984*

Amounts in roman type are 1975-76 appropriations.
Amounts in **bold face** type are 1975-76 expenditures.
Amounts in *italic* type are 1974-75 expenditures.

Departmental Summary

(in thousands of dollars)

	Total	Department	Stores Working Capital Advance	Fisheries Prices Support Account	Fisheries Working Capital Advance Fur Sealskin Account
FINANCIAL RESOURCES UTILIZED FOR–					
Budgetary and other–					
Operating expenditures	361,762	353,333	2,386	5,715	328
Capital expenditures	72,048	72,048			
Grants, contributions and other transfer payments	62,428	62,428			
Sums credited to revenue	7,383	7,190			193
Sub-total	*503,621*	*494,999*	*2,386*	*5,715*	*521*
Non-budgetary transactions–					
Increase in accounts receivable					
Decrease in accounts payable	350			350	
Other loans made to third parties					
Other repayments of loans received from third parties					
Amounts advanced by Canada	21,980				
Equity capital invested by Canada					
Acquisition of inventories	755		755		
Other reductions in liabilities and increases in assets	4,463				
Total financial resources utilized	531,169	494,999	3,141	6,065	521
FINANCIAL RESOURCES PROVIDED FROM–					
Budgetary allocations utilized–					
Annual appropriations	431,049	431,049			
Statutory appropriations	21,527	21,527			
Receipts credited to appropriations	35,233	35,233			
Sums credited to revenue	7,190	7,190			
Sales	6,220		2,386	3,313	521
Other	382			382	
Depreciation charged as an expenditure					
Sub-total	*501,601*	*494,999*	*2,386*	*3,695*	*521*
Non-budgetary transactions–					
Decrease in accounts receivable					
Increase in accounts payable					
Other repayments of loans made to third parties					
Other loans received from third parties	112				
Repayments of amounts advanced by Canada	19,792				
Equity capital realized					
Decrease in inventories	1,025			1,024	1
Other increases in liabilities or reduction in assets	5,042				
Total financial resources provided	527,572	494,999	2,386	4,719	522
Net financial resources utilized or net financial resources provided	3,597	nil	755	1,346	−1

Canadian Saltfish Corporation	Freshwater Fish Marketing Corporation	Provinces Lac Seul and Lake of the Woods	Financing of Groundfish Inventory	Emergency Loans to Fishermen	Processors of Groundfish	Ice Affected Fish Plants	Loans to Haddock Fishermen	Fishing Vessel Insurance Plan	Deposit and Trust Accounts	Suspense Accounts
7,750	11,258	77	225	2		1,071	1,597			
								1,873	399	2,191
7,750	11,258	77	225	2		1,071	1,597	1,873	399	2,191
2,377	14,238	127	1,676	1,374	112					
								3,168	533	1,341
2,377	14,238	127	1,676	1,374	112			3,168	533	1,341
5,373	−2,980	−50	−1,451	−1,372	−112	1,071	1,597	−1,295	−134	850

Revenues

Comparative Summary

	1975-76	1974-75
Non-Tax Revenue–		
A Return on Investments	2,093,410 13	1,882,633 04
B Refund of previous years' expenditure	777,714 31	1,037,671 80
C Services and service fees	31,598 89	26,141 31
D Proceeds from sales	690,483 78	1,049,382 96
E Privileges, licences and permits	2,564,000 11	2,203,167 12
F Miscellaneous	1,226,128 75	160,563 63
Total	$7,383,335 97	$6,359,559 86

Details

	1975-76
Non-Tax Revenue–	
A Return on investments: net profit from sale of sealskins transferred from working capital advance account $193,365, interest on loans to groundfish processors $78,382, interest on loans to Freshwater Fish Marketing Corporation $1,067,993, interest on loans to Canadian Saltfish Corporation $359,035, interest on loans to Lake of the Woods and Lac Seul project $16,712, interest recovery on shared cost projects small craft harbours $24,599, inventory financing $279,188, interest on loans to ice affected fish plants $57,002, interest on loans to haddock fishermen $17,134	2,093,410
B Refunds previous years' expenditure: cancelled cheques $25,464, shared cost small craft harbour $1,008, sundries $751,242	777,714
C Services and service fees: laboratory tests and analysis $22,919, other services $8,680	31,599
D Proceeds from sales: timber sales $16,422, sales of fingerlings and fish fry $10,317, sales of bait (Newfoundland) $240,750, surplus assets $20, publications, maps and charts $400,141, sales of wood specimens $3,266, other sales $19,568	690,484
E Privileges, licences and permits: timber permits $38,912, rental of residential buildings $138,689, rental of land $24,400, boat licences $184,444, dragger licences $10,505, salmon licences (buy back) $974,125, salmon licences (other) $81,055, other fishing licences $243,585, lobster licences $19,856, sealing licences $3,595, trawler licences $3,540, oyster leases $16,236, herring licences $584,948, other privileges and licences $132,646, vessel registration $42,133, fishermen registration $65,331	2,564,000
This Department administers all tidal and sea fisheries (except those of Quebec) and freshwater fisheries in Nova Scotia, Prince Edward Island, New Brunswick, the Northwest Territories and the Yukon Territory. The amounts charged for fishing licences vary according to the nature of activity.	
F Miscellaneous: fines and forfeitures $314,074, contributions to provincial governments $878,164, conscience money $20, other miscellaneous $33,871	1,226,129
Total	$7,383,336

Appendix 1

Fisheries Working Capital Advance

(Fur Sealskin Account)

BALANCE SHEET AS AT MARCH 31, 1976

ASSETS	1976	1975	LIABILITIES	1976	1975
Inventory	$24,111 00	$25,353 00	Working Capital Advance	$24,111 00	$25,353 00

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1976

	1976	1975
Sales	$521,235 50	$605,901 00
Cost of sales		
Opening inventory	25,353 00	5,672 50
Costs incurred during year	326,628 98	407,888 48
	351,981 98	413,560 98
Less closing inventory	24,111 00	25,353 00
Net cost of sales	327,870 98	388,207 98
Surplus	193,364 52	217,693 02
Refund of sales tax paid in 1973-74		53,823 03
Net Surplus	$193,364 52	$271,516 05

STATEMENT OF DISTRIBUTION OF SURPLUS
FOR THE YEAR ENDED MARCH 31, 1976

	1976	1975
Net surplus on operation for the year	$193,365	$271,516
Transferred to Non-Tax Revenue	193,365	271,516

Appendix 2

Fisheries Prices Support Account

BALANCE SHEET AS AT MARCH 31, 1976

ASSETS	1976	1975
Inventories of fish products at cost	264,660	1,288,565
Net program cost for year to be recouped in 1976-77	2,401,459	382,467
	$2,666,119	$1,671,032

LIABILITIES		1976		1975
Accounts payable		$52,205		$401,808
Working Capital Advance Account				
Balance—beginning of year	$1,269,224		$1,720,333	
Less: Recoupment authorized by Appropriation Act No. 1, 1976	382,467			
	886,757			
Disbursements for year	5,040,389		1,501,561	
	5,927,146		3,221,894	
Receipts for year	3,313,232		1,952,670	
Balance—close of year		2,613,914		1,269,224
		$2,666,119		$1,671,032

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1976

	Canned Fish Programs	Freshwater Fish Price Stabilization Program	Deficiency Payment Program	Lobster Buy-Back Program	1976	1975
Revenue	3,196,672			116,560	3,313,232	1,041,572
Program costs	4,282,306		1,315,825	116,560	5,714,691	1,424,039
Net program deficit for year	$1,085,634		$1,315,825		$2,401,459	$ 382,467

STATEMENT OF DISTRIBUTION OF NET PROGRAM COST FOR THE YEAR ENDED MARCH 31, 1976

	1976	1975
Net program cost for year to be recovered from future appropriations	$2,401,459	$382,467

Appendix 3

Stores Working Capital Advance

BALANCE SHEET AS AT MARCH 31, 1976

ASSETS	1976	1975	LIABILITIES	1976	1975
Inventory at cost	$3,734,620	$2,979,911	Working capital advance not to exceed $5,000,000	$3,734,620	$2,979,911

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1976

	1976	1975
Sales	$2,385,548	$2,169,036
Cost of sales		
Opening inventory	2,979,911	2,614,559
Costs incurred during the year	3,140,257	2,534,388
	6,120,168	5,148,947
Closing inventory	3,734,620	2,979,911
	2,385,548	2,169,036
Profit for the year	Nil	Nil

INVENTORY RECONCILIATION STATEMENT
FOR THE YEAR ENDED MARCH 31, 1976

	1976	1975
Inventory at beginning of year	$2,979,911	$2,614,559
Costs incurred during the year	3,140,257	2,534,388
	6,120,168	5,148,947
Sales	2,385,548	2,169,036
Inventory at end of year	$3,734,620	2,979,911

SECTION 6

1975-76
PUBLIC ACCOUNTS

External Affairs

Department
Canadian International Development Agency
International Joint Commission

CONTENTS

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EXTERNAL AFFAIRS

Department

Objectives

CANADIAN INTERESTS ABROAD PROGRAM

—To promote in their international dimensions the national objectives of economic growth, sovereignty and independence, peace and security, the promotion of social justice, quality of life and a harmonious natural environment.

PASSPORT OFFICE REVOLVING FUND

—To provide for the issue of appropriate travel documents to Canadian citizens and to certain permanent residents of Canada who are unable to obtain valid passports from their country of origin.

WORLD EXHIBITIONS PROGRAM

—To present an image of Canada that portrays Canada's industrial, cultural and social development, through participation in World exhibitions approved by the International Bureau of Exhibitions.

Canadian International Development Agency

Objective

—To assist in the economic, technical, educational and social development of developing countries.

International Joint Commission

Objectives

—To implement the powers, responsibilities and functions assigned to the Commission by international agreements; to investigate and recommend upon any questions or matters of difference along the common frontier referred to it by the Governments of Canada and the United States; and to consider and, if appropriate, approve in accordance with the Boundary Waters Treaty of 1909, uses, diversions, or obstructions of waters on either side of the boundary affecting the natural level of flow of waters on the other side.

Note: In 1975-76 the Canada and Quebec Pension Plans and the Death Benefit Account were charged to each department. In prior years the costs were entirely reflected in Treasury Board's budgetary expenditures.

For comparative purposes the 1974-75 figures have been adjusted.

Appropriations and Expenditures

Vote			1975-76 Appropriations	1975-76 Expenditures	Unexpended Balances	1974-75 Expenditures
			$	$	$	$
	Department					
	CANADIAN INTEREST ABROAD PROGRAM					
1	Operating expenditures, including the payment of remuneration and other expenditures subject to the approval of the Governor in Council in connection with the assignment by the Canadian Government of Canadians to the staffs of international organizations, and authority to make recoverable advances in amounts not exceeding the amounts of the shares of such organizations of such expenses; authority for the appointment and fixing of salaries by the Governor in Council of High Commissioners, Ambassadors, Ministers Plenipotentiary, Consuls, representatives on international commissions, the staff of such officials and other persons to represent Canada in another country; and recoverable assistance in the repatriation of distressed Canadian citizens and persons of Canadian domicile abroad, including their dependents; cultural relations and academic exchange programs with other countries	$134,791,334 00				
	1b To authorize the transfer of $2,685,999 from External Affairs Vote 5, Appropriation Act No. 3, 1975, for the purposes of this Vote	1 00				
	Transfer from Vote 5	2,685,999 00				
	Transfer from Treasury Board Vote 5 contingencies	1,347,835 00				
	Transfer from Treasury Board Vote 15 public service bilingualism	474,800 00	139,299,969 00	138,194,155 08	1,105,813 92	117,417,238 19
5	Capital expenditures	$ 22,348,000 00				
	Less transfer to:					
	Vote 1 $2,685,999 00					
	Vote 10 544,999 00					
	Vote 20 200,999 00	3,431,997 00	18,916,003 00	15,969,669 78	2,946,333 22	9,913,070 69
10	The grants listed in the Estimates, contributions and authority to pay assessments in the amounts and in the currencies in which they are levied, and authority to pay other amounts specified in the currencies of the countries indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars, estimated as of January, 1975 which is	$ 36,264,220 00				
	10a Contributions and authority to pay assessments in the amounts and in the currencies in which they are levied, and authority to pay other amounts specified in the currencies of the countries indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars, estimated as of September, 1975, which is	471,320 00				
	10b To authorize the transfer of $544,999 from External Affairs Vote 5, Appropriation Act No. 3, 1975, for the purposes of this Vote	1 00				
	Transfer from Vote 5	544,999 00				
	Authority in votes 10 and 10a to pay assessments in the amounts and in the currencies in which they are levied, and to pay other amounts specified in the currencies of the countries indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars, estimated as of January and September, 1975	6,676,787 90	43,957,327 90	43,957,327 90		35,108,149 17
Stat.	Secretary of State for External Affairs–Salary and motor car allowance		25,655 79	25,655 79		16,999 92
Stat.	Payments under the Diplomatic Service (Special) Superannuation Act		42,257 80	42,257 80		39,268 03
Stat.	Contributions to employee benefit plans		4,990,000 00	4,990,000 00		4,571,400 00
Stat.	Refunds of amounts credited to revenue in previous years		1,363 22	1,363 22		1,134 72
Stat.	Supplementary retirement benefits–Benefits re diplomatic service		17,820 39	17,820 39		13,473, 96
			207,250,397 10	*203,198,249 96*	*4,052,147 14*	*167,080,734 68*

Appropriations and Expenditures—*Concluded*

Vote		1975-76 Appropriations	1975-76 Expenditures	Unexpended Balances	1974-75 Expenditures
		$	$	$	$
	Department—*Concluded*				
	WORLD EXHIBITIONS PROGRAM				
20	Program expenditures and contributions ..... $ 1,012,000 00				
	20b To authorize the transfer of $200,999 from External Affairs Vote 5, Appropriation Act No. 3, 1975 for the purposes of this Vote 1 00				
	Transfer from Vote 5 ..... 200,999 00	1,213,000 00	1,212,160 21	839 79	1,081,858 00
Stat.	Contributions to employee benefit plans	14,000 00	14,000 00		9,300 00
		1,227,000 00	*1,226,160 21*	*839 79*	*1,091,158 00*
		208,477,397 10	204,424,410 17	4,052,986 93	168,171,892 68
	Canadian International Development Agency				
25	Operating expenditures ..... $ 21,277,000 00				
	25b To extend the purposes of External Affairs Vote 25, Appropriation Act No. 3, 1975, to forgive payment by Bangladesh to Canada of the total principal to become due and owing under a Loan Agreement between Canada and Pakistan, dated March 17, 1967, related to the construction, in that part of Pakistan now known as Bangladesh, of the East-West Interconnecting Power Transmission Line and to provide a further amount of 1,136,825 00				
	Transfer from Treasury Board Vote 15 public service bilingualism 274,000 00	22,687,825 00	22,358,814 58	329,010 42	18,612,769 23
30	The grants listed in the Estimates, the payment to the international assistance account established by External Affairs Vote 33d, Appropriation Act No. 2, 1965, for the provision of economic, technical, educational and social development assistance to developing countries and the international food aid program including commodity contributions to the United Nations Relief and Works Agency for Palestine Refugees in the Near East and to the world food program in the current and subsequent fiscal years listed in the Estimates, contributions and authority to pay amounts specified in the currencies of the countries indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars estimated as of January, 1975, which is $480,900,000 00				
	30a The grants listed in the Estimates and authority to pay amounts specified in the currencies of the countries indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars estimated as of September, 1975, which is 1 00				
	30b 1 00	480,900,002 00	447,947,928 01	32,952,073 99	343,621,510 20
Stat.	Contributions to employee benefit plans	1,705,000 00	1,705,000 00		1,463,400 00
	Expenditures from appropriations not required for 1975-76				16,251,158 63
		505,292,827 00	472,011,742 59	33,281,084 41	379,948,838 06
	International Joint Commission				
40	Salaries and expenses of the Canadian section, expenses of studies, surveys and investigations by the Commission under international references and expenses of the Commission under the Canada-United States Agreement on Great Lakes Water Quality	2,325,000 00	1,971,769 39	353,230 61	1,468,271 27
Stat.	Contributions to employee benefit plans	76,000 00	76,000 00		55,600 00
		2,401,000 00	2,047,769 39	353,230 61	1,523,871 27
	Total	716,171,224 10	678,483,922 15	37,687,301 95	549,644,602 01

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	*Less:* Receipts credited to revenue	*Add:* Services provided by other departments	*Add:* Accommodation provided by this department	Total cost of programs
Department						
CANADIAN INTERESTS ABROAD	1975-76	203,198	(1) 1,603	5,802	2,050	209,447
	1974-75	167,081	(1) 1,481	5,149	1,932	172,681
WORLD EXHIBITIONS	1975-76	1,226		2		1,228
	1974-75	1,091		3		1,094
Total department	1975-76	204,424	1,603	5,804	2,050	210,675
	1974-75	168,172	1,481	5,152	1,932	173,775
Canadian International Development Agency	1975-76	472,012	(2) 343	2,208		473,877
	1974-75	379,949	(2) 521	2,071		381,499
International Joint Commission	1975-76	2,048	88	45		2,005
	1974-75	1,524	166	43		1,401
Grand total	1975-76	678,484	2,034	8,057	2,050	686,557
	1974-75	549,645	2,168	7,266	1,932	556,675

(1) Does not include return on investments: $306 for 1975-76; $263 for 1974-75.
(2) Does not include: return on investments $1,341 for 1975-76; $971 for 1974-75; services and service fees $452 for 1975-76, $204 for 1974-75.

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Department								
CANADIAN INTERESTS ABROAD PROGRAM								
Relations with foreign governments and intergovernmental institutions	38,104	37,744	12,516	11,754	43,339*	43,705	93,959	93,203
Assistance to Canadians	6,002	5,945	185	134			6,187	6,079
Information activities and cultural relations	17,093	17,005	379	214	616	252	18,088	17,471
Assistance to other programs	57,024	56,546	4,980	3,390			62,004	59,936
Headquarters administration and operational support	21,198	21,015	856	478	62	60	22,116	21,553
Contributions to employee benefit plans	4,990	4,990					4,990	4,990
	144,411	143,245	18,916	15,970	44,017	44,017	207,344	203,232
Less: receipts and revenues credited to the vote	94	34					94	34
	144,317	143,211	18,916	15,970	44,017	44,017	207,250	203,198
Less: receipts credited to revenue	1,716	1,603					1,716	1,603
Add: services provided by other departments	5,802	5,802					5,802	5,802
accommodation provided by this department	2,050	2,050					2,050	2,050
Total cost of program	150,453	149,460	18,916	15,970	44,017	44,017	213,386	209,447
WORLD EXHIBITIONS PROGRAM								
Future world exhibitions	158	106			4	7	162	113
Expo 74 Spokane								
Expo 75 Okinawa	1,051	1,099					1,051	1,099
Contributions to employee benefit plans	14	14					14	14
	1,223	1,219			4	7	1,227	1,226
Add: services provided by other departments	2	2					2	2
Total cost of program	1,225	1,221			4	7	1,229	1,228
Canadian International Development Agency								
Aid administration	14,593	14,074	10	91			14,603	14,165
Departmental administration	9,690	9,632	100	267			9,790	9,899
Economic assistance					295,952	274,991	295,952	274,991
Technical assistance					50,000	54,320	50,000	54,320
Grants to multilateral international assistance programs					73,134	57,393	73,134	57,393
Contributions to development assistance projects of Canadian and international organizations					31,914	31,863	31,914	31,863
International emergency relief					2,000	2,000	2,000	2,000
Grant to international development research centre					27,000	27,000	27,000	27,000
Incentives to Canadian private investment in developing countries					600	111	600	111
Scholarships to Canadians for studies related to international development					300	270	300	270
	24,283	23,706	110	358	480,900	447,948	505,293	472,012
Less: receipts credited to revenue		343						343
Add: services provided by other departments	2,208	2,208					2,208	2,208
Total cost of program	26,491	25,571	110	358	480,900	447,948	507,501	473,877
International Joint Commission								
Administration	584	482	25	36			609	518
Payment of Canada's share of joint studies, surveys and investigations under international references	871	712					871	712
Responsibilities under the Canada-United States agreement on Great Lakes water quality	821	718	24	24			845	742
Contributions to employee benefit plans	76	76					76	76
	2,352	1,988	49	60			2,401	2,048
Less: receipts credited to revenue		88						88
Add: services provided by other departments	45	45					45	45
Total cost of program	2,397	1,945	49	60			2,446	2,005

*Appropriation increased as per authority granted in votes 10 and 10a.

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1975-76 Appropriations	1975-76 Expenditures	1974-75 Expenditures
Department			
CANADIAN INTERESTS ABROAD PROGRAM			
GRANTS			
Relations with foreign governments and intergovernmental institutions			
Association des universités partiellement ou entièrement de langue française	95	95	70
Commonwealth Institute	8	8	8
Conseil international de la langue française (CILF)	30	30	30
International Civil Aviation Organization–Payment toward the annual cost of occupancy in I.C.A.O.'s new headquarters building	1,218	1,185	
International Commission on Radiological Protection	5		5
International Committee of the Red Cross	30	30	30
United Nations Association in Canada	35	35	35
United Nations Trust Fund for South Africa	10	10	10
Grants in lieu of taxes on Diplomatic and Consular properties in Canada in accordance with terms and conditions approved by the Governor in Council	545	716	564
	1,976	*2,109*	*752*
Information activities and cultural relations			
Association for Canadian studies in the United States ($10,000 U.S.)	10	10	10
Atlantic Association of Young Political Leaders			
Atlantic Council of Canada	7	7	20
Canadian-German Society of Hanover (50,000 Deutsche Marks)	19	19	19
Canadian Institute of International Affairs	50	50	50
Canadian Political Science Association (No Allotment)	25		
Centre québécois de relations internationales de l'université Laval	35	35	
Gift of an organ to St. Malo Cathedral (Allotment Reduced to 7,000)	268	6	7
International Baccalaureat Office	5	5	5
Jeunesses musicales du Canada	35	35	35
Parliamentary Centre for Foreign Affairs and Foreign Trade	25	25	
Shastri Institute	60	60	
Expenditures not required for the current year			50
	539	*252*	*196*
Headquarters administration and operational support			
Payments under the Diplomatic Service (Special) Superannuation Act (R.S. c. D-5)	60	60	39
Gifts to countries attaining independence and to mark special occasions	2		1
	62	*60*	*40*
CONTRIBUTIONS			
Relations with foreign governments and intergovernmental institutions			
Agence de coopération culturelle et technique (13,650,000 French Francs)	2,842	2,842	2,347
Canadian Association for Latin America	45	45	45
Canadian Institute of International Affairs for Canadian Participation in the Trilateral Commission	50	35	50
Canadian participation in special activities and programmes of the Agence de coopération culturelle et technique and other Francophone Organizations of International and Multilateral interest to Canada	200	65	186
Canadian Studies Foundation, U K (£58,000)	133	139	5
Commonwealth Foundation (£66,375)	153	145	155
Commonwealth Secretariat (£195,500)	450	730	587
Commonwealth Youth Program (£225,080)	518	70	507
Conference on Security and Co-Operation in Europe (C.S.C.E.) (214,142 Swiss Francs)	72	310	543
Conference on the mutual reduction of forces and armaments and associated measures in Central Europe (1,682,872 Austrian Shillings)	88	32	96
Conseil africain et malgache de l'enseignement supérieur (CAMES)	10	8	6
Customs Co-operation Council (5,590,000 Belgian Francs)	141	133	127
Defence support assistance to Non-NATO countries	440	438	439
Food and Agriculture Organization ($2,328,750 U.S.)	2,293	3,324	2,141
General Agreement on Tariff and Trade (1,765,000 Swiss Francs)	590	651	557
Inter-American Institute of Agricultural Sciences ($462,000 U.S.)	455	466	397
Inter-Governmental Maritime Consultative Organization ($32,000 U.S.)	32	42	27
International Atomic Energy Agency ($897,779 U.S.)	884	1,155	881
International Civil Aviation Organization ($448,097 U.S.)	441	487	424
International Civil Aviation Organization–Reimbursement for compensation paid its Canadian employees for Quebec Income Tax for prior taxation years	263	48	76
International Labour Organization ($1,562,783 U.S.)	1,539	2,761	1,497
Laos International Commission	15		
North Atlantic Treaty Organization–Cost of Civil Administration (71,050,000 Belgian Francs)	1,786	994*	1,712
North Atlantic Treaty Organization–Science Programs (15,950,000 Belgian Francs)	401	401	484
Nuclear Energy Agency of the O.E.C.D.	200	111	
Organization for Economic Co-operation and Development (10,500,000 French Francs)	2,186	2,219	952
Organization for Economic Co-operation and Development–Centre for Education Research and Innovation (351,360 French Francs)	73	63	44
Organization for Economic Co-operation and Development–International Management Training for Educational Change (IMTEC)	11	9	7
Pan American Health Organization ($1,488,924 U.S.)	1,466	1,480	1,304

Grants, Contributions and Other Transfer Payments–*Continued*

(in thousands of dollars)

	1975-76 Appropriations	1975-76 Expenditures	1974-75 Expenditures
Department–*Concluded*			
CANADIAN INTERESTS ABROAD PROGRAM–*Concluded*			
CONTRIBUTIONS–*Concluded*			
Payment to the Roosevelt Campobello International Park Commission for the purposes of and subject to the provisions of the Act respecting the Commission established to administer the Roosevelt Campobello International Park ($200,000 U.S.)	197	197	191
Permanent Court of Arbitration (6,591 Dutch Florins)	2	2	3
Reimbursement to International Organizations for compensation paid to Canadian employees for their liability for Canadian income taxes	20	14	10
Conférence des ministres de l'Éducation des pays d'expression française	18	8	7
Secrétariat exécutif permanent de la Conférence des ministres de la Jeunesse et des Sports des États d'expression française d'Afrique, de Madagascar et de l'Ile Maurice (4,403,000 C.F.A.)	18	9	10
United Nations Committee on the Elimination of all Forms of Racial Discrimination ($3,000 U.S.)	3	3	2
United Nations Educational Scientific and Cultural Organization ($2,125,000 U.S.)	2,093	2,491	2,453
United Nations Organization–Canada's assessed share of the expenses of the United Nations Emergency Force in the Middle East (2,226,000 U.S.)	2,192	4,620	2,803
United Nations Organization ($7,349,328 U.S.)	7,238	10,329	8,838
United Nations Voluntary Fund for the Environment ($1,500,000 U.S.)	1,477		
World Health Organization ($3,307,400 U.S.)	3,257	3,716	3,052
International Energy Agency (IEA) (1,055,203 French Francs)	239	221	
Pearson College of the Pacific	232	232	190
Other contributions approved by Treasury Board		551	275
Increase in appropriations as per authority granted in votes 10 and 10a.	6,677		
Expenditures not required for the current year			1,293
	41,440	*41,596*	*34,723*
	44,017	44,017	35,711
WORLD EXHIBITIONS PROGRAM			
CONTRIBUTIONS			
Canada's Fees for membership in the International Bureau of Exhibitions	4	7	5
	4	*7*	*5*
Total department	44,021	44,024	35,716

*The amount of Canada's contribution to the North Atlantic Treaty Organization–Cost of Civil Administration is understated by $792,707.92 due to the 1975-76 appropriations having been credited with the amount of a duplicate instalment payment which was issued in Belgian Francs in 1976-77 and subsequently cancelled on May 18, 1976.

Canadian International Development Agency

GRANTS

Economic and technical assistance

International Development Assistance–Payment to the International Assistance Account established by External Affairs Vote 33d, Appropriation Act No. 2, 1965, for the provision of economic, technical, educational and social development assistance to developing countries (the balance in this account shown in the accounts of Canada as at December 31, 1974 was $113,264,079)	117,023	117,023	147,529
International Food Aid Program, including commodity contributions to the United Nations Relief and Works Agency for Palestine Refugees in the Near East and to the World Food Program in the current and subsequent fiscal years	244,876	212,288	106,981
Grants to international organizations for multilateral assistance programs			
General Funds			
United Nations Development Program	24,500	24,500	22,200
World Food Program ($U.S. 10,000,000)	10,048	10,249	3,612
United Nations Children's Fund	3,500	3,500	2,500
Renewable Natural Resources			
International Institute for Tropical Agriculture	950	950	750
International Crop Research Institute for Semi-Arid Tropics	800	800	1,000
International Potato Centre	320	320	320
International Laboratory for Research on Animal Diseases	400	400	400
West African Rice Development Association	100	100	
International Genetic Resources Project	100	100	
Population and Health			
United Nations Fund for Population Activities	3,500	3,500	2,500
International Planned Parenthood Federation	2,500	2,500	2,000
World Health Organization (Population)	1,500	1,500	1,250
World Health Organization (Smallpox Eradication Campaign)	745	745	145
International Bank for Reconstruction and Development (Onchocerciasis Campaign)	500	500	
Refugee, Relief and Regional Programs			
United Nations High Commissioner for Refugees	1,100	1,100	550
United Nations Relief and Works Agency for Palestine Refugees in the Near East	1,200	1,200	1,150
United Nations Education and Training Program for Southern Africans	175	175	175
International University Exchange Fund	125	125	100

Grants, Contributions and Other Transfer Payments–*Concluded*

(in thousands of dollars)

	1975-76 Appropriations	1975-76 Expenditures	1974-75 Expenditures
Canadian International Development Agency–*Concluded*			
GRANTS–*Concluded*			
Commonwealth Fund for technical cooperation	4,000	4,000	3,449
Commonwealth Legal Advisory Services (£3,196)	8	6	7
International University Cooperation Fund	250	250	200
Other Institutions			
International Atomic Energy Agency (Technical assistance, research and training) ($ U.S. 148,500)	146	153	85
United Nations Training and Research Institute	60	60	60
International Trade Centre	300	300	
International Institute for Educational Planning	150	150	100
Society for International Development	10	10	10
Food and Agriculture Organization, freedom from hunger/action for development special program	200	200	150
International Emergency Relief	2,000	2,000	600
Grant to Internati onal Development Research Centre	27,000	27,000	19,000
Scholarships to Canadians for studies related to international development	300	270	147
Expenditures not required for the current year			528
	448,386	*415,974*	*317,498*
CONTRIBUTIONS			
Contributions to development assistance projects of Canadian and International organizations			
Contributions toward the cost of approved development assistance projects and activities undertaken by Canadian and International Non-Governmental Organizations	31,914	31,863	26,000
Incentives to Canadian private investment in developing countries			
Contributions to Canadian firms for feasibility studies and related activities for the purpose of establishing or expanding operations in developing countries	600	111	123
	32,514	*31,974*	*26,123*
Total	480,900	447,948	343,621
Grand total	524,921	491,972	379,337

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Canadian Interests Abroad Program	World Exhibitions Program	Total Department	Canadian International Development Agency	International Joint Commission	Total
(1) Salaries and wages	58,543	224	58,767	15,206	735	74,708
	59,226	**115**	**59,341**	**14,976**	**673**	**74,990**
	51,980	*157*	*52,137*	*13,203*	*490*	*65,830*
(1) Other personnel costs	20,817	92	20,909	2,450	76	23,435
	19,495	**21**	**19,516**	**2,377**	**76**	**21,969**
	19,771	*3*	*19,784*	*2,044*	*56*	*21,884*
(2) Transportation and communication	20,330	44	20,374	2,100	192	22,666
	21,755	**17**	**21,772**	**2,424**	**186**	**24,382**
	17,234	*50*	*17,284*	*1,906*	*150*	*19,340*
(3) Information	4,787		4,787	195	86	5,068
	2,056		**2,056**	**131**	**71**	**2,258**
	4,654		*4,654*	*147*	*105*	*4,906*
(4) Professional and special services	10,652	823	11,475	2,450	1,017	14,942
	13,726	**820**	**14,546**	**1,952**	**800**	**17,298**
	6,325	*753*	*7,078*	*1,706*	*489*	*9,273*
(5) Rentals	13,198	30	13,228	300	126	13,654
	14,726	**41**	**14,767**	**204**	**94**	**15,065**
	11,540	*98*	*11,638*	*231*	*75*	*11,944*
(6) Purchased repair and upkeep	6,320		6,320	25	13	6,358
	4,352		**4,352**	**21**	**11**	**4,384**
	3,584		*3,584*	*29*		*3,613*
(7) Utilities, materials and supplies	9,860	10	9,870	400	37	10,307
	8,116	**85**	**8,201**	**471**	**33**	**8,705**
	6,533	*7*	*6,540*	*488*	*22*	*7,050*
(8) Construction and acquisition of land, buildings and equipment	9,109		9,109			9,109
	6,329		**6,329**	**99**		**6,428**
	2,518		*2,518*			*2,518*
(9) Construction and acquisition of machinery and equipment	8,847		8,847	110	64	9,021
	8,512		**8,512**	**259**	**60**	**8,831**
	7,104		*7,104*	*314*	*75*	*7,493*
(10) Grants, contributions and other transfer payments	44,017	4	44,021	480,900		524,921
	44,017	**7**	**44,024**	**447,948**		**491,972**
	35,147	*5*	*35,152*	*343,621*		*378,773*
(12) All other expenditures	864		864	1,157	55	2,076
	922	**120**	**1,042**	**1,150**	**44**	**2,236**
	760	*8*	*768*	*16,260*	*62*	*17,090*
(1-12) Total	207,344	1,227	208,571	505,293	2,401	716,265
	203,232	**1,226**	**204,458**	**472,012**	**2,048**	**678,518**
	167,150	*1,091*	*168,241*	*379,949*	*1,524*	*549,714*
(13) *Less:* receipts and revenues credited to the vote	94		94			94
	34		**34**			**34**
	69		*69*			*69*
Total net expenditures	207,250	1,227	208,477	505,293	2,401	716,171
	203,198	**1,226**	**204,424**	**472,012**	**2,048**	**678,484**
	167,081	*1,091*	*168,172*	*379,949*	*1,524*	*549,645*

Amount in roman type are 1975-76 appropriations.
Amounts in **bold** face type are 1975-76 expenditures.
Amounts in *italic* type are 1974-75 expenditures.

Departmental Summary

(in thousands of dollars)

	Total	Department	Persons Posted Abroad	Posts Abroad	Passport Office Revolving Fund	Canadian International Development Agency	International Development Research Centre
FINANCIAL RESOURCES UTILIZED FOR–							
Budgetary and other–							
Operating expenditures	176,187	144,465			6,028	23,706	
Capital expenditures	16,554	15,969			167	358	
Grants, contributions and other transfer payments	638,782	44,024				420,948	27,000(1)
Sums credited to revenue	4,133	1,909				2,136	
Sub-total	*835,656*	*206,367*			*6,195*	*447,148*	*27,000*
Non-budgetary transactions–							
Increase in accounts receivable	9				9		
Decrease in accounts payable							
Other loans made to third parties							
Other repayments of loans received from third parties							
Amounts advanced by Canada	352,952			283		348,340	
Equity capital invested by Canada							
Acquisition of inventories	69				69		
Other reductions in liabilities and increases in assets	17,084		1,589		3		
Total financial resources utilized	1,205,770	206,367	1,589	283	6,276	795,488	27,000
FINANCIAL RESOURCES PROVIDED FROM–							
Budgetary allocations utilized–							
Annual appropriations	788,635	199,333				443,307	27,000(1)
Statutory appropriations	6,872	5,091				1,705	
Receipts credited to appropriations	34	34					
Sums credited to revenue	4,133	1,909				2,136	
Sales	6,287				6,287		
Other	56				56		
Depreciation charged as an expenditure							
Sub-total	*806,017*	*206,367*			*6,343*	*447,148*	*27,000*
Non-budgetary transactions–							
Decrease in accounts receivable							
Increase in accounts payable	204				204		
Other repayments of loans made to third parties							
Other loans received from third parties							
Repayments of amounts advanced by Canada	2,689			428		2,261	
Equity capital realized							
Decrease in inventories							
Other increases in liabilities or reduction in assets	12,884		1,216		115		
Total financial resources provided	821,794	206,307	1,216	428	6,662	449,409	27,000
Net financial resources utilized or net financial resources provided	383,976	nil	373	−145	−386	346,079	nil

(1) This grant represents an amount paid by the Canadian International Development Agency (CIDA) to the International Development Research Centre. Therefore the total of grants for CIDA is $447,948 and the total annual appropriations utilized is $470,307.

International Joint Commission	Asian Development Bank	Caribbean Development Bank	Inter-American Development Bank	International Organizations	Deferred Credits Canadian International Development Agency	Securities Held in Trust	Deposit and Trust Accounts	Annuity Insurance and Pension Accounts	Undisbursed balances International Assistance Account	Suspense Accounts
1,988										
60									146,810	
88										
2,136									*146,810*	
	4,322			7						
	2,443	2,394	3,347				648			6,660
2,136	6,765	2,394	3,347	7			648		146,810	6,660
1,972									117,023	
76										
88										
2,136									*117,023*	
	2,216			253	476	36	1,608	1		6,963
2,136	2,216			253	476	36	1,608	1	117,023	6,063
nil	4,549	2,394	3,347	−246	−476	−36	−960	−1	29,787	−303

Revenues

Department

Comparative Summary

		1975-76	1974-75
Non-Tax Revenue–			
A	Return on investments	305,931 30	262,765 55
B	Refunds of previous years' expenditure	594,793 10	515,369 25
C	Services and service fees	52,317 64	60,502 93
D	Proceeds from sales	657 97	1,298 72
E	Privileges, licences and permits	523,953 33	484,472 19
F	Miscellaneous	431,003 05	419,698 83
	Total	$1,908,656 39	$1,744,107 47

Details

		1975-76
Non-Tax Revenue–		
A	Return on investments: underpayments of Passport Office Revolving Fund surpluses for 1973-74 ($1,662) and 1974-75 ($40,774) previously reported as accounts payable $42,436; United Nations Bonds interest received at the end of the fourteenth year $68,670; interest on loans to employees $194,825	305,931
B	Refunds of previous years' expenditure: previous years' accounts receivable $78,806; refund of unused portion of contribution $34,000; repayment of distressed Canadians' accounts $31,244; rebate on telegraph leased circuit charges $29,687; reduction of contractor's holdback $22,268; reimbursement of salary and allowances for employee on secondment $14,679, sundries $384,109	594,793
C	Services and service fees: consular service fees $52,318.	52,318
D	Proceeds from sales	658
E	Privileges, licences and permits: rental of staff accommodations $495,961; rental of Crown-held automobiles $23,762; ofice accommodation and services to provincial government agencies $4,230	523,953
F	Miscellaneous: services rendered by the Department on behalf of the passport office $409,786; superannuation contributions by the diplomatic service $8,723; sundries $12,494	431,003
	Total	$1,908,656

Canadian International Development Agency

Comparative Summary

		1975-76	1974-75
Non-Tax Revenue–			
A	Return on investments	1,341,460 19	971,171 30
B	Refunds of previous years' expenditure	281,707 43	520,797 80
C	Services and service fees	452,284 12	203,494 39
D	Miscellaneous	61,000 00	184 41
	Total	$2,136,451 74	$1,695,647 90

Details

		1975-76
Non-Tax Revenue–		
A	Return on investments: interest realized from loans to developing countries	1,341,460
B	Refunds of previous years' expenditure	281,708
C	Services and service fees: service and commitment charges on loans to developing countries	452,284
D	Miscellaneous	61,000
	Total	$2,136,452

International Joint Commission

Comparative Summary

		1975-76	1974-75
Non-Tax Revenue–			
A	Refund of previous years' expenditure	779 18	
B	Miscellaneous	87,035 21	166,389 89
	Total	$87,814 39	$166,389 89

Details

		1975-76
Non-Tax Revenue–		
A	Refund of previous years' expenditure	779
B	Miscellaneous: U.S. share of expenses of Regional Office–Windsor	87,035
	Total	$87,814

Appendix 1

External Affairs Working Capital Advance

Loans to Employees Posted Abroad

BALANCE SHEET AS AT MARCH 31, 1976

(with comparative figures as at March 31, 1975)

ASSETS	1976	1975	LIABILITIES	1976	1975
Advances–			Working capital advance	2,032,850	1,659,829
Posting loans	1,359,689	1,107,497			
Medical loans	310,479	254,371			
Security and other deposits	362,682	297,961			
	$2,032,850	$1,659,829		$2,032,850	$1,659,829

During 1975-76, posting loans yielded interest amounting to $109,945 which, together with $84,880 for 1974-75, was credited to Non-tax Revenue–return on investments.

Appendix 2

International Development Research Centre

(*Established by the International Development Research Centre Act*)

BALANCE SHEET AS AT MARCH 31, 1976

ASSETS	1976	1975	LIABILITIES	1976	1975
Current assets:			Current liabilities:		
Cash	$ 124,881	$ 143,068	Accounts payable and accrued liabilities		
Short-term investments, at cost	6,025,186	4,950,562	–Projects	$ 908,631	$ 604,966
Accounts receivable and accrued interest	121,766	100,013	–Others	226,343	203,924
Staff travel advances	81,026	72,854	Funds provided by others for special projects	343,235	88,363
Prepaid expenses	168,591	59,590	Total current liabilities	1,478,209	897,253
Recoverable deposits	46,124	33,280	Long-term liabilities:		
Total current assets	6,567,574	5,359,367	Provision for termination benefits (Note 3)	649,467	335,663
Capital assets, at cost:					
Residence	126,758	171,084	EQUITY		
Less: Accumulated depreciation	6,784	4,409	Surplus:		
	119,974	166,675	Balance at beginning of year		
			As previously reported	4,628,789	4,589,545
			Prior period adjustments (Note 3)	335,663	90,214
			As restated	4,293,126	4,499,331
			Excess of revenue over expenditure	266,746	(206,205)
			Balance at end of year	4,559,872	4,293,126
	$6,687,548	$5,526,042		$6,687,548	$5,526,042

The accompanying notes are an integral part of the financial statements.

Certified correct:

R. J. AUDET
Treasurer

Approved:

W. DAVID HOPPER
President

Appendix 2—*Continued*

International Development Research Centre

STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED MARCH 31, 1976

	1976	1975
Revenue:		
Grant received pursuant to External Affairs Vote 30	$27,000,000	$19,000,000
Funds provided for special projects		
–CIDA	1,826,648	2,009,921
–Others	624,784	45,761
Interest and other income	1,280,851	1,296,135
Total revenue	30,732,283	22,351,867
Expenditure:		
Programs:		
Agriculture, Food and Nutrition Sciences	7,823,809	5,462,178
Social Sciences and Human Resources	5,986,231	3,682,798
Population and Health Sciences	4,375,127	3,644,890
Information Sciences	3,101,051	2,264,595
External Liaison and Relations	2,316,674	1,764,134
Industrial and Engineering Sciences	120,236	32,875
Special Projects	2,475,762	2,084,402
	26,198,890	18,935,872
Program related expenditures–Publications	736,707	500,706
Total program expenditures	26,935,597	19,436,578
Administration:		
Salaries, allowances and benefits	1,814,192	1,434,464
Accommodation	595,009	586,170
Communications	250,993	217,082
Professional and special services	195,155	135,469
Staff travel and removal	183,330	174,238
Governors' meetings, honoraria and travel	107,643	141,827
Office supplies	99,918	112,354
Printing and duplicating	81,682	73,387
Furniture and equipment	55,114	141,449
Insurance	48,850	18,453
Sundry	98,054	86,601
Total administration expenditures	3,529,940	3,121,494
Total expenditure	30,465,537	22,558,072
Excess of revenue over expenditure	$ 266,746	$ (206,205)

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1976

1. Accounting policies

The costs of the Centre are recorded on an accrual basis. Certain project costs, relating to payments under contract are expensed at the time of disbursement.

Foreign currency accounts have been converted into Canadian dollars at the moving average exchange rates in effect during the year.

Fixed assets are expensed in the year of acquisition except for one revenue producing residence which is recorded at cost and is depreciated on a straight line basis at 4% per annum.

2. Commitments and contingent liabilities

Subject to funds being provided by Parliament, the Centre is committed to make contributions totalling $28,940,819. The Centre also had commitments totalling $3,310,632 which are to be met with funds provided by donor agencies under agreements entered into with those agencies in respect of development research projects.

In addition the Centre has submitted formal offers to prospective grantees totalling $1,089,790 and was awaiting acceptance of these offers.

3. Provision for termination benefits

During 1976, the Centre adopted a policy of recording in its accounts a provision for employee termination benefits earned but not yet paid. Previously the Centre had recorded such benefits only at the time of actual disbursement in the year of termination or retirement.

This policy resulted in additional expenditures for 1976 of $313,804 which are reported in the Program and Administration expenditures. This accounting policy was also applied retroactively for comparative purposes and resulted in additional expenditures for 1975 of $245,449.

4. Remuneration of officers

Salaries totalling $435,604 were paid to twelve officers.

5. Comparative figures

Certain figures for the previous year have been reclassified to conform to the current year's presentation.

Appendix 2–*Concluded*

AUDITOR GENERAL OF CANADA

Ottawa, Ontario
June 15, 1976

INTERNATIONAL DEVELOPMENT RESEARCH CENTRE,
AND
THE HONOURABLE ALLAN J. MACEACHEN, P.C., M.P.,
SECRETARY OF STATE FOR EXTERNAL AFFAIRS,
OTTAWA, ONTARIO.

Sirs,

I have examined the balance sheet of the International Development Research Centre as at March 31, 1976, and the statements of revenue and expenditure for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements give a true and fair view of the financial position of the International Development Research Centre as at March 31, 1976 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year after giving retroactive effect to the change to the accrual method of accounting for termination benefits as referred to in Note 3.

I further report that, in my opinion, proper books of account have been kept by the International Development Research Centre, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada

Appendix 3

Passport Office Revolving Fund

(authorized by Vote L22 (b), Appropriation Act, No. 1, 1969, 1968-69, c.23 and extended by Vote L19 (d), Appropriation Act. No. 1, 1975)

BALANCE SHEET AS AT MARCH 31, 1976

ASSETS	1976	1975
Current:		
Cash on hand or on deposit with Receiver General (Note 4)	$ 539,779	$ 23,209
Accounts receivable	19,426	10,224
Prepaid expense	6,798	3,983
Inventories–at cost:		
Materials and supplies	146,741	147,154
Passports-in-process (Note 5)	137,569	68,100
	284,310	215,254
Total current assets	850,313	252,670
Capital Assets (Note 6)	432,838	322,439
	$1,283,151	$575,109

LIABILITIES	1976	1975
Current:		
Accounts payable and accrued liabilities	$ 343,920	$140,250
Unearned fees	223,576	108,765
Total current liabilities	567,496	249,015
EQUITY OF CANADA		
Advances for the acquisition of equipment	243,916	113,899
Capital assets financed from parliamentary appropriations or from operating surplus	212,153	212,195
Retained surplus for year (Note 3)	259,586	
	715,655	326,094
	$1,283,151	$575,109

The accompanying notes are an integral part of the financial statements.

Certified correct:

M. E. CARTER
Financial Management Officer

Approved:

P. M. TOWE
Acting Under-Secretary of State for External Affairs

STATEMENT OF INCOME AND EXPENSE
FOR THE YEAR ENDED MARCH 31, 1976

	1976	1975
Income		
Fees earned	$6,287,093	$5,570,944
Miscellaneous revenue	312	271
	6,287,405	5,571,215
Expense		
Salaries and employee benefits	3,571,551	3,276,814
Passport materials and application forms	678,339	452,900
Accommodation	601,308	502,964
Passport operations at posts abroad	363,690	348,240
Telecommunication	191,410	155,088
Postal services and postage	182,997	193,852
Printing, stationery and supplies	167,937	125,478
Professional and special services	162,275	129,319
Depreciation	56,474	56,812
Travel and removal	35,591	29,425
Freight, express and cartage	27,690	17,785
Information	26,967	19,421
Repair and replacement of office furniture and equipment	20,734	24,470
Miscellaneous	10,325	10,331
	6,097,288	5,342,899
Add: Passports-in-process at beginning of year	68,100	69,487
	6,165,388	5,412,386
Less: Passports-in-process at end of year	137,569	68,100
	6,027,819	5,344,286
Net income for the year	$ 259,586	$ 226,929

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS
MARCH 31 1976

1. Accounting policies

   Leasehold improvements are amortized on a straight-line basis over the term of the appropriate lease including the first renewal, and are fully amortized at March 31, 1976. Equipment and furniture are depreciated on a straight-line basis at annual rates of 10% and 6¼% respectively with the exception of electronic data processing equipment which is depreciated over a five-year period.

   The expenses and income of the Fund are recorded on an accrual basis with the exception of the liability for employees' severance benefits payable which is not recorded through the books of the Fund and amounts to $458,963 at March 31, 1976.

2. Long-term leases

   The Passport Office occupies space at eight locations under long-term leases which expire between March 31, 1976 and April 30, 1980. The annual rental is approximately $613,000.

3. Retained surplus

   The Treasury Board has authorized the Passport Office Revolving Fund in their Minutes (T.B. 738359 of October 6, 1975 and T.B. 740930 of February 5, 1976) to accumulate surpluses and carry over deficits effective 1975-76.

4. Restriction on cash on hand or on deposit with Receiver General

   In accordance with Treasury Board regulations for Revolving Funds $24,596.35 of cash on hand or on deposit with Receiver General is restricted to the purchase of fixed assets ($3,665.02 in 1975).

Appendix 3–*Concluded*

Passport Office Revolving Fund–*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31 1976–*Concluded*

5. Passports-in-process

The value of passports-in-process is determined by multiplying the average cost of completing a passport by the equivalent units of the passports in process.

6. Capital assets

	As at March 31, 1976			March 31, 1975
	Total Assets at Cost	Accumulated Depreciation	Net Book Value	Net Book Value
Leasehold Improvements	$ 61,548	$ 61,548	$	$ 7,680
Furniture	226,201	65,083	161,118	169,573
Equipment	433,317	161,597	271,720	145,186
	$721,066	$288,228	$432,838	$322,439

AUDITOR GENERAL OF CANADA

Ottawa, Ontario
July 28, 1976

THE HONOURABLE ALLAN J. MACEACHEN, P.C., M.P.,
SECRETARY OF STATE FOR EXTERNAL AFFAIRS,
OTTAWA, ONTARIO

Dear Mr. MacEachen,

I have examined the balance sheet of the Passport Office Revolving Fund as at March 31, 1976 and the statement of income and expense for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements give a true and fair view of the financial position of the Passport Office Revolving Fund as at March 31, 1976 and the results of its operations for the year then ended, in accordance with the accounting policies set out in Note 1 applied on a basis consistent with that of the preceding year.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada

SECTION 7

1975-76
PUBLIC ACCOUNTS

Finance

Department
Auditor General
Insurance
Tariff Board

CONTENTS

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FINANCE

Department

Objectives

FINANCIAL AND ECONOMIC POLICIES PROGRAM

—To assist the Government in deciding upon and implementing financial and other economic policies and measures that will best accomplish its major economic and other objectives.

MUNICIPAL GRANTS PROGRAM

—Provision of grants to municipalities in lieu of taxes on federal government property.

PUBLIC DEBT PROGRAM

—The provision of funds for the interest and amortization costs of the public debt; servicing costs of the public debt and the cost of issuing new loans.

FISCAL TRANSFER PAYMENTS PROGRAM

—The provision of funds for payments to provincial governments under the British North America Act, the Federal-Provincial Fiscal Arrangements Act, the Public Utilities Income Tax Transfer Act, and other statutory authorities.

CONTRACTING-OUT PAYMENTS PROGRAM

—The provision of funds for payments under the Established Programs (Interim Arrangements) Act and the Federal-Provincial Fiscal Revision Act, 1964.

GUARANTEED LOANS PROGRAM

—The provision of funds for interest payments, liabilities and alternative payments to provinces under the Canada Student Loans Act and liabilities under the Farm Improvement Loans Act, Small Businesses Loans Act and Fisheries Improvement Loans Act.

ANTI-DUMPING TRIBUNAL PROGRAM

—To determine whether dumping of goods causes material injury to Canadian industry.

WINTER CAPITAL PROJECTS FUND PROGRAM

—The provision of funds for the purpose of creating employment, through loans to provinces and municipalities to encourage capital spending.

Auditor General

Objective

—To report to the House of Commons on the examination of the accounts and the financial statements of the Government of Canada, and to the appropriate bodies in respect of certain international and other organizations.

Insurance

Objective

—To protect the public against financial loss from the operations of federally registered or licensed financial institutions and registered pension plans and to provide actuarial services for the Government and other Government departments.

Tariff Board

Objective

—To adjudicate upon appeals from customs and excise rulings made by the Department of National Revenue and to conduct studies of the Customs Tariff structure as directed by the Minister of Finance.

Note: In 1975-76 the Canada and Quebec Pension Plans and the Death Benefit Account were charged to each department. In prior years the costs were entirely reflected in Treasury Board's budgetary expenditures.

For comparative purposes the 1974-75 figures have been adjusted.

Appropriations and Expenditures

Vote		1975-76 Appropriations	1975-76 Expenditures	Unexpended Balances	1974-75 Expenditures
		$	$	$	$
	Department				
	FINANCIAL AND ECONOMIC POLICIES PROGRAM				
1	Program expenditures, including administration of the Guaranteed Loans Acts and the Inspector General of Bank's Office and authority to spend revenue received during the year $15,396,000 00				
	Transfer from Treasury Board Vote 5 contingencies 137,287 00				
	Transfer from Treasury Board Vote 15 public service bilingualism 241,500 00				
	15,774,787 00				
	Less transfer to Vote 14b 31,000 00				
		15,743,787 00	15,740,302 06	3,484 94	13,815,950 81
Stat.	Minister of Finance Salary and motor car allowance	24,739 16	24,739 16		16,999 92
Stat.	Payment of liabilities previously transferred to revenue	87,177 64	87,177 64		126,301 23
Stat.	Contributions to employee benefit plans	1,324,000 00	1,324,000 00		1,176,000 00
Stat.	Refunds of amounts credited to revenue in previous years	159,000 00	159,000 00		
Stat.	Federal court awards	22,204 30	22,204 30		
		17,360,908 10	*17,357,423 16*	*3,484 94*	*15,135,251 96*
	MUNICIPAL GRANTS PROGRAM				
5	Grants to municipalities in accordance with the Municipal Grants Act and grants to municipalities in lieu of redevelopment charges and grants to provinces in respect of federal property situated therein, where a real estate tax has been imposed or levied on property by a province to finance services that are ordinarily provided throughout Canada by municipalities, the grants to be calculated, subject to terms and conditions approved by the Governor in Council, in the same manner as grants to municipalities under the Municipal Grants Act $76,191,000 00				
	5b 3,209,000 00				
		79,400,000 00	79,394,650 74	5,349 26	71,929,760 12
	PUBLIC DEBT PROGRAM				
Stat.	Interest and annual amortization of bond discount, premiums and commissions (R.S. c. F-10)	3,948,396,674 05	3,948,396,674 05		3,199,223,489 37
Stat.	Servicing costs and cost of issuing new loans (R.S. c. F-10)	6,616,286 78	6,616,286 78		9,166,281 83
		3,955,012,960 83	*3,955,012,960 83*		*3,208,389,771 20*
	FISCAL TRANSFER PAYMENTS PROGRAM				
Stat.	Payments to provincial governments under the British North America Act, the Federal-Provincial Fiscal Arrangements Act, (R.S. c. F-6) and other statutory authority	2,429,125,957 87	2,429,125,957 87		2,435,552,653 08
Stat.	Payments to the provinces under the Public Utilities Income Tax Transfer Act (R.S. c. P-37)	32,267,294 00	32,267,294 00		27,035,125 00
		2,461,393,251 87	*2,461,393,251 87*		*2,462,587,778 08*
	CONTRACTING-OUT PAYMENTS PROGRAM				
Stat.	Payments to Quebec as provided under the Established Programs (Interim Arrangements) Act, (R.S. c. E-8) and the Federal-Provincial Fiscal Revision Act, 1964 (R.S. c. F-6)	204,266,790 29	204,266,790 29		176,406,306 13
	GUARANTEED LOANS PROGRAM				
Stat.	Interest payments, liabilities under guaranteed loans and alternative payments to provinces under the Canada Student Loans Act (R.S. c. S-17) ..	51,404,206 81	51,404,206 81		43,675,885 51
	ANTI-DUMPING TRIBUNAL PROGRAM				
10	Program expenditures	562,000 00	551,616 33	10,383 67	471,405 90
Stat.	Contributions to employee benefit plans	55,000 00	55,000 00		51,200 00
		617,000 00	*606,616 33*	*10,383 67*	*522,605 90*

Appropriations and Expenditures–*Concluded*

Vote		1975-76 Appropriations	1975-76 Expenditures	Unexpended Balances	1974-75 Expenditures
		$	$	$	$
	Department–*Concluded*				
	FEDERAL-PROVINCIAL EMPLOYMENT LOANS PROGRAM 1971				
	Expenditures from appropriations not required for 1975-76				85,622 58
	SPECIAL PROGRAMS				
11a	Payment to Saskatchewan in accordance with terms and conditions approved by the Governor in Council in relation to the maintenance of the domestic oil price	21,000,000 00	21,000,000 00		
12a	Contributions to provinces for disaster relief assistance	29,100,000 00	29,090,053 00	9,947 00	
14b	Special program–				
	(a) payment of $31,000 to the Foreign Claims Fund established by Finance Vote 22a, Appropriation Act No. 9, 1966;				
	(b) to forgive the repayment of a loan to Romania in the amount of $23,179,263, in accordance with the terms of an agreement between the Government of Canada and the Government of the Socialist Republic of Romania concerning the settlement of outstanding financial problems;				
	(c) to authorize the transfer of $31,000 from Finance Vote 1, Appropriation Act No. 3, 1975, for the purposes of this Vote; and				
	to provide a further amount of $23,179,263 00				
	Transfer from Vote 1 31,000 00	23,210,263 00	23,210,262 40	60	
	Expenditures from appropriations not required for 1975-76				109,691 12
		73,310,263 00	*73,300,315 40*	*9,947 60*	*109,691 12*
	WINTER CAPITAL PROJECTS FUND PROGRAM				
Stat.	Forgiveness of indebtedness in accordance with terms and conditions as set out in Finance Vote L12a, Appropriation Act No. 1, 1973	59,791,644 88	59,791,644 88		17,268,301 16
		6,902,557,025 78	6,902,527,860 31	29,165 47	5,996,110,973 76
	Auditor General				
15	Program expenditures $ 8,118,000 00				
	15a 478,000 00				
	15b 45,000 00				
	Transfer from Treasury Board Vote 15 public service bilingualism 168,800 00	8,809,800 00	8,543,651 58	266,148 42	6,949,292 04
Stat.	Salary of the Auditor General	66,108 01	66,108 01		41,973 43
Stat.	Contributions to employee benefit plans	802,700 00	802,700 00		704,300 00
		9,678,608 01	9,412,459 59	266,148 42	7,695,565 47
	Insurance				
20	Program expenditures and authority to spend revenue received during the year $ 974,000 00				
	Transfer from Treasury Board Vote 5 contingencies 104,800 00				
	Transfer from Treasury Board Vote 15 public service bilingualism 50,000 00	1,128,800 00	1,050,860 28	77,939 72	930,295 71
Stat.	Civil Service insurance actuarial liability adjustment	407,851 31	407,851 31		389,691 46
Stat.	Contributions to employee benefit plans	362,000 00	362,000 00		327,000 00
		1,898,651 31	1,820,711 59	77,939 72	1,646,987 17
	Tariff Board				
25	Program expenditures $ 723,000 00				
	Transfer from Treasury Board Vote 15 public service bilingualism 10,700 00	733,700 00	681,377 54	52,322 46	646,449 93
Stat.	Salaries of the members of the Tariff Board (R.S. C. T-1)	285,817 56	285,817 56		245,844 03
Stat.	Contributions to employee benefit plans	98,000 00	98,000 00		85,700 00
		1,117,517 56	1,065,195 10	52,322 46	977,993 96
	Total	6,915,251,802 66	6,914,826,226 59	425,576 07	6,006,431,520 36

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	*Less:* Receipts credited to revenue	*Add:* Services provided by other departments	*Add:* Accommodation provided by this department	Total cost of programs
Department						
FINANCIAL AND ECONOMIC POLICIES	1975-76	17,357	45,801	1,514		−26,930
	1974-75	15,135	52,704	1,511		−36,058
MUNICIPAL GRANTS	1975-76	79,395	5,082			74,313
	1974-75	71,930	3,865			68,065
PUBLIC DEBT	1975-76	3,955,013	1,157,130			2,797,883
	1974-75	3,208,390	1,006,823			2,201,567
FISCAL TRANSFER PAYMENTS	1975-76	2,461,393				2,461,393
	1974-75	2,462,588				2,462,588
CONTRACTING-OUT PAYMENTS	1975-76	204,267				204,267
	1974-75	176,406				176,406
GUARANTEED LOANS	1975-76	51,404				51,404
	1974-75	43,676	13			43,663
ANTI-DUMPING TRIBUNAL	1975-76	607		47		654
	1974-75	522		52		574
FEDERAL-PROVINCIAL EMPLOYMENT LOANS 1971	1975-76					
	1974-75	86				86
SPECIAL	1975-76	73,300				73,300
	1974-75	110				110
WINTER CAPITAL PROJECTS FUND	1975-76	59,792				59,792
	1974-75	17,268				17,268
Total department	1975-76	6,902,528	1,208,013	1,561		5,696,076
	1974-75	5,996,111	1,063,405	1,563		4,934,269
Auditor General	1975-76	9,412	137	399		9,674
	1974-75	7,695	121	367		7,941
Insurance	1975-76	1,821	764(a)	543		1,600
	1974-75	1,647	568(b)	542		1,621
Tariff Board	1975-76	1,065		121		1,186
	1974-75	978		126		1,103
Grand total	1975-76	6,914,826	1,208,914	2,624		5,708,536
	1974-75	6,006,431	1,064,095	2,598		4,944,934

(a) Does not include tax on insurance premiums of $468.
(b) Does not include tax on insurance premiums of $325.

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Department								
FINANCIAL AND ECONOMIC POLICIES PROGRAM								
Administration	5,508	6,077	185	273			5,693	6,350
Operations	12,231	11,668					12,231	11,668
Contributions to employee benefit plans	1,324	1,324					1,324	1,324
	19,063	19,069	185	273			19,248	19,342
Less: receipts and revenues credited to the vote	1,887	1,985					1,887	1,985
	17,176	17,084	185	273			17,361	17,357
Less: receipts credited to revenue	262	45,801					262	45,801
Add: services provided by other departments	1,514	1,514					1,514	1,514
Total cost of program	18,428	−27,203	185	273			18,613	−26,930
MUNICIPAL GRANTS PROGRAM								
Grants to municipalities in accordance with the Municipal Grants Act					76,700	76,698	76,700	76,698
Grants to provinces in respect of federal property					2,700	2,697	2,700	2,697
					79,400	79,395	79,400	79,395
Less: receipts credited to revenue						5,082		5,082
Total cost of program					79,400	74,313	79,400	74,313
PUBLIC DEBT PROGRAM								
Interest and annual amortization of bond discount, premiums and commissions–								
Interest on unmatured debt (including treasury bills)	2,885,494	2,885,494					2,885,494	2,885,494
Interest on other liabilities	1,023,013	1,023,013					1,023,013	1,023,013
Annual amortization of bond discount, premiums and commissions	39,890	39,890					39,890	39,890
Servicing cost and cost of issuing new loans	6,616	6,616					6,616	6,616
	3,955,013	3,955,013					3,955,013	3,955,013
Less: receipts credited to revenue	1,157,130	1,157,130					1,157,130	1,157,130
Total cost of program	2,797,883	2,797,883					2,797,883	2,797,883
FISCAL TRANSFER PAYMENTS PROGRAM								
Subsidies to provinces (British North America Act, 1867 to 1952, and other Statutory Authority)					33,808	33,808	33,808	33,808
Payments to provinces as provided under the Federal-Provincial Fiscal Arrangements Act					2,395,112	2,395,112	2,395,112	2,395,112
Payments to the provinces under the Public Utilities Income Tax Transfer Act					32,267	32,267	32,267	32,267
Payments to the provinces under the Oil Export Tax Act					206	206	206	206
Total cost of program					2,461,393	2,461,393	2,461,393	2,461,393
CONTRACTING-OUT PAYMENTS PROGRAM								
Payments to Quebec as provided under the Established Programs (Interim Arrangements) Act and the Federal-Provincial Fiscal Revision Act, 1964					204,267	204,267	204,267	204,267
GUARANTEED LOANS PROGRAM								
Interest payments, liabilities under guaranteed loans and alternative payments to provinces under the Canada Student Loans Act					51,404	51,404	51,404	51,404
ANTI-DUMPING TRIBUNAL PROGRAM								
Anti-Dumping Tribunal	617	607					617	607
Add: services provided by other departments	47	47					47	47
Total cost of program	664	654					664	654

Programs by Activities—*Concluded*

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
SPECIAL PROGRAM								
Payment to Saskatchewan in accordance with terms and conditions approved by the Governor in Council in relation to the maintenance of the domestic oil price					21,000	21,000	21,000	21,000
Contributions to provinces for disaster relief assistance					29,100	29,090	29,100	29,090
Payment to Foreign Claims Fund					31	31	31	31
Forgiveness of repayment of a loan to Romania, in accordance with the terms of an agreement between the Government of Canada and the Government of the Socialist Republic of Romania	23,179	23,179					23,179	23,179
Total cost of program	23,179	23,179			50,131	50,121	73,310	73,300
WINTER CAPITAL PROJECTS FUND PROGRAM								
Forgiveness of indebtedness in accordance with terms and conditions as set out in Finance Vote L12a, Appropriation Act No. 1, 1973					59,792	59,792	59,792	59,792
Auditor General								
Government audits	8,699	8,121	60	30			8,759	8,151
Other audits	138	210					138	210
Administration	767	994	15	57			782	1,051
	9,604	9,325	75	87			9,679	9,412
Less: receipts credited to revenue	135	137					135	137
Add: services provided by other departments	399	399					399	399
Total cost of program	9,868	9,587	75	87			9,943	9,674
Insurance								
Administration	680	675	13	12			693	687
Supervision of companies	2,872	2,784					2,872	2,784
Actuarial and other services	310	308					310	308
Contributions to employee benefit plans	362	362					362	362
Stat. Civil service insurance actuarial liability adjustment	408	408					408	408
	4,632	4,537	13	12			4,645	4,549
Less: revenues credited to the vote	2,696	2,676	50	52			2,746	2,728
	1,936	1,861	(37)	(40)			1,899	1,821
Less: receipts credited to revenue	647	764					647	764
Add: services provided by other departments	508	543					508	543
Total cost of program	1,797	1,640	(37)	(40)			1,760	1,600
Tariff Board								
Appeals	136	147					136	147
References	557	502					557	502
Administration	327	318					327	318
Contributions to employee benefit plans	98	98					98	98
	1,118	1,065					1,118	1,065
Add: services provided by other departments	121	121					121	121
Total cost of program	1,239	1,186					1,239	1,186

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1975-76 Appropriations	1975-76 Expenditures	1974-75 Expenditures
Department			
MUNICIPAL GRANTS PROGRAM			
Grants to municipalities in accordance with the Municipal Grants Act	76,700	76,698	68,703
Grants to provinces in respect of federal property	2,700	2,697	3,227
	79,400	*79,395*	*71,930*
FISCAL TRANSFER PAYMENTS PROGRAM			
Subsidies to provinces (British North America Act, 1867 to 1952, and other statutory authority)	33,808	33,808	33,808
Payments to provinces as provided under the Federal-Provincial Fiscal Arrangements Act	2,395,112	2,395,112	2,290,634
Payments to the provinces under the Public Utilities Income Tax Transfer Act	32,267	32,267	27,035
Payments to the provinces as provided under the Oil Export Tax Act	206	206	111,111
	2,461,393	*2,461,393*	*2,462,588*
CONTRACTING-OUT PAYMENTS PROGRAM			
Payments to Quebec as provided under the Established Programs (Interim Arrangements) Act and the Federal-Provincial Fiscal Revision Act, 1964	204,267	204,267	176,406
	204,267	*204,267*	*176,406*
GUARANTEED LOANS PROGRAM			
Interest payments, liabilities under guaranteed loans and alternative payments to provinces under the Canada Student Loans Act	51,404	51,404	43,676
	51,404	*51,404*	*43,676*
FEDERAL-PROVINCIAL EMPLOYMENT LOANS PROGRAM 1971			
Expenditures not required for the current year			86
SPECIAL PROGRAM			
Payment to Saskatchewan in accordance with terms and conditions approved by the Governor in Council in relation to the maintenance of the domestic oil price	21,000	21,000	
Contributions to provinces for disaster relief assistance	29,100	29,090	
Payment to Foreign Claims Fund	31	31	36
	50,131	*50,121*	*36*
WINTER CAPITAL PROJECTS FUND PROGRAM			
Forgiveness of indebtedness in accordance with terms and conditions as set out in Finance Vote L12a, Appropriation Act No. 1, 1973	59,792	59,792	17,268
	59,792	*59,792*	*17,268*
Total	2,906,387	2,906,372	2,771,990

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Financial and Economic Policies Program	Municipal Grants Program	Public Debt Program	Fiscal Transfer Payments Program
(1) Salaries and wages	11,945 **11,649** *9,784*			
(1) Other personnel costs	1,326 **1,326** *1,190*			
(2) Transportation and communications	1,139 **1,309** *1,210*			
(3) Information	271 **197** *267*			
(4) Professional and special services	3,081 **3,069** *2,674*			
(5) Rentals	315 **354** *316*			
(6) Purchased repair and upkeep	32 **335** *34*			
(7) Utilities, materials and supplies	648 **492** *507*			
(8) Construction and acquisition of land, buildings and equipment				
(9) Construction and acquisition of machinery and equipment	185 **272** *188*			
(10) Grants, contributions and other transfer payments		79,400 **79,395** *71,930*		2,461,393 **2,461,393** *2,462,588*
(11) Public debt charges			3,955,013 **3,955,013** *3,208,390*	
(12) All other expenditures	306 **339** *249*			
(1-12) Total	19,248 **19,342** *16,419*	79,400 **79,395** *71,930*	3,955,013 **3,955,013** *3,208,390*	2,461,393 **2,461,393** *2,462,588*
(13) *Less:* receipts and revenues credited to the vote	1,887 **1,985** *1,284*			
Total net expenditures	17,361 **17,357** *15,135*	79,400 **79,395** *71,930*	3,955,013 **3,955,013** *3,208,390*	2,461,393 **2,461,393** *2,462,588*

Amounts in roman type are 1975-76 appropriations.
Amounts in **bold face** type are 1975-76 expenditures.
Amounts in *italic* type are 1974-75 expenditures.

Contracting-Out Payments Program	Guaranteed Loans Program	Anti-Dumping Tribunal Program	Federal-Provincial Employment Loans Program 1971	Special Program	Winter Capital Projects fund Program	Total Department	Auditor General	Insurance	Tariff Board	Total
		477				12,422	7,106	3,301	913	23,742
		461				**12,110**	**7,056**	**3,218**	**869**	**23,253**
		383				*10,167*	*5,841*	*2,688*	*729*	*19,425*
		55				1,381	803	362	98	2,644
		55				**1,381**	**803**	**362**	**98**	**2,644**
		51				*1,241*	*704*	*327*	*86*	*2,358*
		25				1,164	664	162	18	2,008
		21				**1,330**	**611**	**161**	**17**	**2,119**
		20				*1,230*	*455*	*141*	*24*	*1,850*
						271	50	99	5	425
		4				**201**	**62**	**99**	**4**	**366**
		6				*273*	*11*	*103*	*2*	*389*
		35				3,116	781	232	38	4,167
		49				**3,118**	**578**	**223**	**37**	**3,956**
		37				*2,711*	*469*	*175*	*109*	*3,464*
		5				320	35	7	16	378
		11				**365**	**47**	**7**	**15**	**434**
		7				*323*	*26*		*11*	*360*
						32	53	6	3	94
		1				**336**	**19**	**5**		**360**
						34	*5*	*5*	*1*	*45*
		20				668	82	53	25	828
		4				**496**	**125**	**53**	**24**	**698**
		12				*519*	*66*	*49*	*15*	*649*
								1		1
								1		**1**
						185	75	13		273
		1				**273**	**87**	**12**		**372**
		6				*194*	*98*	*65*		*357*
204,267	51,404			50,131	59,792	2,906,387				2,906,387
204,267	**51,404**			**50,121**	**59,792**	**2,906,372**				**2,906,372**
176,406	*43,676*		*86*	*36*	*17,268*	*2,771,990*				*2,771,990*
						3,955,013				3,955,013
						3,955,013				**3,955,013**
						3,208,390				*3,208,390*
				23,179		23,485	30	409	1	23,925
				23,179		**23,518**	**24**	**408**	**1**	**23,951**
				74		*323*	*20*	*390*	*1*	*734*
204,267	51,404	617		73,310	59,792	6,904,444	9,679	4,645	1,117	6,919,885
204,267	**51,404**	**607**		**73,300**	**59,792**	**6,904,513**	**9,412**	**4,549**	**1,065**	**6,919,539**
176,406	*43,676*	*522*	*86*	*110*	*17,268*	*5,997,395*	*7,695*	*3,943*	*78*	*6,010,011*
						1,887		2,746		4,633
						1,985		**2,728**		**4,713**
						1,284		*2,296*		*3,580*
204,267	51,404	617		73,310	59,792	6,902,557	9,679	1,899	1,117	6,915,252
204,267	**51,404**	**607**		**73,300**	**59,792**	**6,902,528**	**9,412**	**1,821**	**1,065**	**6,914,826**
176,406	*43,676*	*522*	*86*	*110*	*17,268*	*5,996,111*	*7,695*	*1,647*	*978*	*6,006,431*

Departmental Summary

(in thousands of dollars)

	Total	Department	Auditor General	Insurance	Tariff Board	International Monetary Fund Exchange Fund Account	Subscription to Capital of the International Monetary Fund
FINANCIAL RESOURCES UTILIZED FOR–							
Budgetary and other–							
Operating expenditures	4,012,795	3,974,689	9,325	4,537	1,065		
Capital expenditures	372	273	87	12			
Grants, contributions and other transfer payments	2,906,372	2,846,580					
Sums credited to revenue	1,209,384	851,914	137	1,232		252,787	
Sub-total	*8,128,923*	*7,673,456*	*9,549*	*5,781*	*1,065*	*252,787*	
Non-budgetary transactions–							
Increase in accounts receivable							
Decrease in accounts payable							
Other loans made to third parties							
Other repayments of loans received from third parties	146,072						
Amounts advanced by Canada	8,355,842					6,291,000	88,623
Equity capital invested by Canada							
Acquisition of inventories	276,061						
Other reductions in liabilities and increases in assets	66,164,968	41,054		1035			
Total financial resources utilized	83,071,866	7,714,510	9,549	6,816	1,065	6,543,787	88,623
FINANCIAL RESOURCES PROVIDED FROM–							
Budgetary allocations utilized–							
Annual appropriations	179,262	145,808	8,543	1,051	681		
Statutory appropriations	6,735,564	6,673,749	869	770	384		
Receipts credited to appropriations	4,713	1,985		2,728			
Sums credited to revenue	1,209,384	851,914	137	1,232		252,787	
Sales							
Other							
Depreciation charged as an expenditure							
Sub-total	*8,128,923*	*7,673,456*	*9,549*	*5,781*	*1,065*	*252,787*	
Non-budgetary transactions–							
Decrease in accounts receivable							
Increase in accounts payable							
Other repayments of loans made to third parties							
Other loans received from third parties	202,009						
Repayments of amounts advanced by Canada	7,719,851					6,330,000	
Equity capital realized							
Decrease in inventories	286,072						
Other increases in liabilities or reduction in assets	71,602,840	55,776		521			
Total financial resources provided	87,939,695	7,729,232	9,549	6,302	1,065	6,582,787	
Net financial resources utilized or net financial resources provided	−4,867,829	−14,722	nil	514	nil	−39,000	88,623

Non-Interest-Bearing Notes Payable to the International Monetary Fund	Auditor General United Nation's Audit	Blank Bonds Reserve	Bullion and Coinage Accounts	Provincial Governments including Provincial tax collection Oil Export Tax	Federal-Provincial Employment Loans Program	Special Development Loans Program	Winter Capital Projects Fund	Municipal Development and Loan Board	City of Montreal Re: EXPO 67
							59,792		
			36,695	445	9,135	9,213	2,124	11,936	237
			36,695	*445*	*9,135*	*9,213*	*61,916*	*11,936*	*237*
60,000									
	19			41,739			113,947		
		1,114	274,947						
	64				8		2		
60,000	83	1,114	311,642	42,184	9,143	9,213	175,865	11,936	237
							59,792		
			36,695	445	9,135	9,213	2,124	11,936	237
			36,695	*445*	*9,135*	*9,213*	*61,916*	*11,936*	*237*
133,000									
				26,956	1,928	1,820	62,920	10,549	2,656
		1,044	285,028						
	64						263		
133,000	64	1,044	321,723	27,401	11,063	11,033	125,099	22,485	2,893
−73,000	19	70	−10,081	14,783	−1,920	−1,820	50,766	−10,549	−2,656

Departmental Summary–*Concluded*

(in thousands of dollars)

	Municipalities Municipal Improvement Assistance Act	Ottawa Civil Service Recreation Association	Saint John Harbour Bridge Authority	Town of Oromocto Development Corporation	Town of Oromocto Capital Assistance Loans	National Governments	International Development Association	Unamortized Premiums on Loans
FINANCIAL RESOURCES UTILIZED FOR–								
Budgetary and other–								
Operating expenditures						23,179		
Capital expenditures								
Grants, contributions and other transfer payments								
Sums credited to revenue	1	37		45	36	19,800		
Sub-total	*1*	*37*		*45*	*36*	*42,979*		
Non-budgetary transactions–								
Increase in accounts receivable								
Decrease in accounts payable								
Other loans made to third parties								
Other repayments of loans received from third parties							86,072	
Amounts advanced by Canada			635				73,436	
Equity capital invested by Canada								
Acquisition of inventories								
Other reductions in liabilities and increases in assets								1,073
Total financial resources utilized	1	37	635	45	36	42,979	159,508	1,073
FINANCIAL RESOURCES PROVIDED FROM–								
Budgetary allocations utilized–								
Annual appropriations						23,179		
Statutory appropriations								
Receipts credited to appropriations								
Sums credited to revenue	1	37		45	36	19,800		
Sales								
Other								
Depreciation charged as an expenditure								
Sub-total	*1*	*37*		*45*	*36*	*42,979*		
Non-budgetary transactions–								
Decrease in accounts receivable								
Increase in accounts payable								
Other repayments of loans made to third parties								
Other loans received from third parties							69,009	
Repayments of amounts advanced by Canada	24	22		39	155	37,882		
Equity capital realized								
Decrease in inventories								
Other increases in liabilities or reduction in assets			21			23,179		5,188
Total financial resources provided	25	59	21	84	191	104,040	69,009	5,188
Net financial resources utilized or net financial resources provided	−24	−22	614	−39	−155	−61,061	90,499	−4,115

Unamortized Loan Flotation Costs	Securities Held for the Securities Investment Account at Amortized Cost	Matured Debt Outstanding	Interest due and Outstanding	Interest Accrued	Deposit and Trust Accounts	Securities Held in Trust	Provision for Compound Interest on Canada Savings Bonds	Provision for Bonus Interest on Canada Savings Bonds	Suspense Accounts	Unmatured Debt	UIC Advance Acct.
											13,610
											13,610
											1,746,443
30,924	77,326	15,270,954	2,283,765	2,483,216	23,118,260		9,660	2,426	20	22,845,181	
30,924	77,326	15,270,954	2,283,765	2,483,216	23,118,260		9,660	2,426	20	22,845,181	1,760,053
											13,610
											13,610
											1,244,900
88,444	76,036	15,272,718	2,614,055	2,613,150	23,138,797	62	110,477	143,050	5,446	27,455,593	
88,444	76,036	15,272,718	2,614,055	2,613,150	23,138,797	62	110,477	143,050	5,446	27,455,593	1,258,510
−57,520	1,290	−1,764	−330,290	−129,934	−20,537	−62	−100,817	−140,624	−5,426	−4,610,412	501,543

Revenues

Department	1975-76	1974-75
Comparative Summary		
Non Tax Revenue–		
A Return on investments	1,157,129,628 88	1,006,823,040 35
B Refunds of previous years' expenditure	5,229,912 68	861,025 47
C Services and service fees	232,614 93	130,107 76
D Bullion and Coinage	36,694,598 51	47,551,916 22
E Premium, discount and exchange	1,792,334 20	3,229,530 43
F Miscellaneous	6,934,147 90	4,809,414 65
Total	$1,208,013,237 10	$1,063,405,034 88

Details		1975-76	
Non-Tax Revenue–			
A Return on investments:			
National Governments			
Loans under Export Credit Insurance 1944			
Belgium	103,815		
France	753,120		
Netherlands	298,350		
Loans to United Kingdom under the United Kingdom Financial Agreement Act 1946	15,175,639		
Interest on deferred payments	3,461,657		
France–interim credit–consolidated interest	7,380		
		19,799,961	
Provinces			
Loans–			
Manitoba treasury bills	50,337		
Saskatchewan treasury bills	19,558		
Alberta treasury bills	27,560		
British Columbia treasury bills	110,443		
Province of Quebec			
Debt account	58,944		
Expo loans	177,772		
		444,614	
Bank of Canada–Government's share of profits for the calendar year 1975	583,457,135		
Canada Deposit Insurance Corporation	862,500		
Capital assistance loans–Oromocto	35,891		
Exchange Fund–profits for calendar year 1975	252,168,409		
Interest-bearing deposits with chartered banks	194,012,263		
International monetary fund income	618,882		
Investments held for retirement of unmatured debt	934,562		
Montreal Expo notes	237,030		
Municipal Development and Loan Act	11,935,939		
Municipal Improvements Assistance Act	760		
Special development loan	9,213,016		
Employment loans program–1971	9,135,241		
Winter capital projects fund	2,123,910		
Ottawa Civil Service Recreational Association	36,917		
Miscellaneous finance account	8,095,394		
Securities investment account–"X"	7,979,440		
Securities investment account–New York	866,620		
Town of Oromocto Development Corporation	44,537		
Advances to unemployment insurance	13,609,976		
Interest on revolving funds–			
Canadian Government airports revolving funds	36,035,606		
Canadian Government Exhibition Board	150,849		
Canadian Government Printing Bureau	1,787,994		
Canadian Government Supply Services	2,934,409		
Canadian Government Telecommunications Agency	104,571		
Microfilm services	4,477		
National Film Board	43,840		
Passport Office	9,704		
Public Service Commission–staff development and training	368,112		
Racetrack supervision	4,083		
Vetcraft workshops	72,987		
		1,176,885,054	
			1,157,129,629
B Refunds of previous years' expenditure:			
Transfer of amounts representing outstanding cheques which have not been presented for payment		709	
Sundries		5,229,247	
Guaranteed Loans		(43)	
			5,229,913
C Services and service fees:			
Payments by banks for cost of bank inspection for the calendar year 1975			232,615

Revenues—*Continued*

		1975-76	
D Bullion and coinage–			
Bullion–			
Gains/loss on bullion		532,057	
Silver coinage–			
Gain		450,453	
Nickel coinage–			
Gain		35,571,140	
Bronze coinage–			
Gain		140,948	
			36,694,598
E Premium, discount and exchange			1,792,334
F Miscellaneous:			
Fines and forfeitures		25,847	
Unclaimed balances which have been received from the Bank of Canada in respect of chartered banks		32,440	
Transfer from the following accounts which were unclaimed or outstanding for ten or more–			
Outstanding Imprest Account–			
Cheques	5,920		
Drafts	746		
Unclaimed cheques	335,934		
		342,600	
Dormant liabilities transferred from Government annuities account (Department of Labour)		91,252	
Canada's share of operating revenue of the Peace Bridge, Fort Erie, Ontario		200,000	
Recovery of grants in lieu of taxes		5,081,862	
National debt outstanding fifteen years after call of maturity date		780,650	
Payment by Royal Canadian Mint representing rental of equipment		60,123	
Other miscellaneous revenues under $100 per item		319,374	
			6,934,148
Total			$1,208,013,237

Auditor General

Comparative Summary

	1975-76	1974-75
Non-Tax Revenue–		
A Refund of previous years' expenditure	1,986 04	754 47
B Services and service fees	134,183 82	120,651 57
C Miscellaneous	546 01	1 50
Total	$136,715 87	$121,407 54

Details

	1975-76
Non-Tax Revenue–	
A Refund of previous years' expenditure	1,986
B Services and service fees: auditing services rendered to international organizations	134,184
C Miscellaneous	546
Total	$136,716

Insurance

Comparative Summary

	1975-76	1974-75
Tax Revenue–		
A Tax on insurance premiums	468,112 50	325,131 08
Non-Tax Revenue–		
B Refund of previous years' expenditure	2,964 60	346 83
C Services and service fees	759,451 07	566,185 33
D Miscellaneous	1,991 69	1,316 02
Total	$1,232,519 86	$892,979 26

Details

		1975-76
Tax Revenue–		
A Tax on insurance premiums:		
On insurance placed with unauthorized insurers	353,381	
On insurance placed with authorized insurers through brokers or agents outside Canada	114,731	
		468,112

Revenues–*Concluded*

	1975-76	
Details–*Concluded*		
Tax Revenue–*Concluded*		
Under Part I of the Excise Tax Act c. E-13 R.S., 1970, a tax of 10 percent is levied on net insurance premiums paid by any resident of Canada for insurance placed with insurers not authorized under the laws of Canada or of any province thereof. A 10 percent premium tax is also levied on insurance placed with authorized insurers through brokers or agents outside Canada.		
Non-Tax Revenue–		
B Refund of previous years' expenditure		2,965
C Services and service fees:		
Assessments on:		
Insurance companies	2,480,319	
Investment companies	258,322	
Trust companies	242,445	
Loan companies	114,355	
Small loans companies	87,234	
Co-operative credit societies	39,299	
Total (revenue from assessments)	3,221,974	
Under the provisions of the Department of Insurance Act, c. I-17 R.S., 1970, the expenditure incurred by Canada during each fiscal year in connection with the administration of the Canadian and British Insurance Companies Act, the Co-operative Credit Associations Act, the Foreign Insurance Companies Act, the Loan Companies Act, the Small Loans Act and the Trust Companies Act, is assessed against the companies transacting business thereunder, in the proportion which the net receipts (as defined in the act) or income of each in Canada bears to the total amount of such receipts or income received in Canada by all such companies during the preceding calendar year. Under the provisions of the Investment Companies Act, c. 33 s.c. 1970-71 the expenditure incurred each fiscal year in connection with the administration of the act is assessed against investment companies in the proportion which the mean assets (as defined in the act) of each bears to the total mean assets of all such companies.		
Services provided to Canada deposit insurance corporation	115,180	
Services provided to Canada pension plan	115,756	
Fees collected under pension benefits standards act	20,305	
Penalties collected during the year	14,310	
	3,487,525	
Credited to vote	2,728,074	
Credited to revenue		759,451
Penalties amounting to $14,310 were collected during the year from companies which did not file business statements within the time limits imposed under the terms of the acts.		
D Miscellaneous		1,992
Total		$1,232,520

	1975-76	1974-75
Tariff Board		
Comparative Summary		
Non-Tax Revenue–		
Refund of previous years' expenditure	136 35	
Miscellaneous	344 81	825 15
Total	$481 16	$825 15

Appendix 1

Exchange Fund Account

(*Established pursuant to the Currency and Exchange Act*)

STATEMENT OF ASSETS AND LIABILITIES AS AT DECEMBER 31, 1975

(with comparative figures as at December 31, 1975)

ASSETS	1975		1974
	Canadian Dollars		Canadian Dollars
Cash on deposit	$ 894,462		$ 613,384
	United States Dollars	United States Dollars	
Assets in United States dollars			
Cash on deposit	$ 7,244,974	$ 1,537,821	
United States Treasury bills and bonds at cost, with accrued interest	637,626,924	726,043,302	
United States special Treasury notes at cost, with accrued interest	1,422,115,214	2,389,559,107	
International Bank for Reconstruction and Development bonds at cost, with accrued interest	57,742,890	59,302,825	
Assets denominated in special drawing rights and expressed in United States dollars			
International Monetary Fund			
Special drawing rights allocated to Canada	419,820,609	439,076,350	
Special drawing rights acquired, with accrued interest	139,271,972	139,015,184	
International Monetary Fund notes, with accrued interest	292,448,977	173,868,022	
Gold	899,432,985	940,686,913	
	$3,875,704,545	$4,869,089,524	
Value of United States dollars converted to Canadian dollars at the closing rate for the United States dollar in Canada 1975–1.0160; 1974–.9906	3,937,715,818		4,823,320,082
Uncompleted contracts valuation adjustment	649,360		2,064,110
	$3,939,259,640		$4,825,997,576
LIABILITIES			
Due to Consolidated Revenue Fund, in accordance with Section 16 of the Currency and Exchange Act			
Earnings on investments	$ 234,456,314		$ 267,374,030
Net profit from trading operations in foreign exchange, gold and securities	6,746,064		1,976,395
Net profit from the net valuation adjustments on unmatched sales (1974–purchases) of foreign exchange	10,966,031		105,084
	252,168,409		269,455,509
Advances from the Consolidated Revenue Fund	3,343,000,000		4,253,000,000
Special drawing rights allocated to Canada by the International Monetary Fund	426,537,738		434,949,033
	4,021,706,147		4,957,404,542
Deficit			
Balance–beginning of year	131,406,966		124,185,957
Valuation adjustments on previous year's holdings on hand at the end of the year	(114,591,692)		26,833,552
Net valuation adjustment on special drawing rights denominated assets (including gold)	65,631,233		(19,612,543)
Balance–end of year	82,446,507		131,406,966
	$3,939,259,640		$4,825,997,576

The accompanying note is an integral part of the financial statement.

Certified correct:

The Bank of Canada

G. K. BOUEY
Governor

EDITH M. WHYTE
Chief of the International Department

Exchange Fund Account—*Continued*

NOTE TO THE FINANCIAL STATEMENT

Objectives of the Account and significant accounting policies

The Exchange Fund Account was established pursuant to the Currency and Exchange Act, R.S., c. C-39, to aid in the control and protection of the external value of the Canadian monetary unit. The account is in the name of the Minister of Finance and is administered by the Bank of Canada as fiscal agent.

The significant accounting policies are outlined below:

Financing of the Account

The Account is financed with advances from the Consolidated Revenue Fund. These advances are presently limited by Order-In-Council dated June 6, 1972 to 6 billion dollars.

Valuation of assets

Assets in United States dollars are recorded at cost at the time of purchase including accrued interest where applicable. Premiums and discounts on securities are amortized over their remaining term to maturity.

Assets donominated in Special Drawing Rights (SDRs) including gold (1 troy ounce of gold = 35 SDRs) are valued at the U.S. $/SDR rate. Since July 1974, this rate is calculated by the International Monetary Fund as a trade weighted average of the market values of sixteen major currencies. On December 31, 1975, the IMF reported the value of the SDR at U.S. $1. = SDR 0.854222.

For accounting purposes, the Canadian dollar values of the Account's U.S. dollar assets are established at the closing market rate for the U.S. dollar in the Canadian market.

Allocation of Special Drawing Rights

The Special Drawing Right was created by the International Monetary Fund to supplement existing international reserve assets. SDRs are allocated on the basis of each member's quota (subscription) in the Fund. The liability in respect to the net cumulative allocation represents the obligation that Canada would incur upon the termination of Canada's participation in the Special Drawing Account or on the liquidation by the International Monetary Fund of the Special Drawing Account.

Amounts due to the Consolidated Revenue Fund

The following policies are governed by the specific requirements of section 16 of the Currency and Exchange Act:

a) Earnings on investments.
Earnings on investments are recorded on an accrual basis and include interest and the amortization of premiums and discounts.

b) Net profit from trading operations in foreign exchange, gold and securities.
Net profit from trading operations in foreign exchange, gold and securities is transferred to the Consolidated Revenue Fund. Net losses however would be charged to the Deficit account. Sales of foreign currencies during the year are matched against the most recent purchases.

c) Net profit from valuation adjustments on unmatched purchases or sales of foreign exchange, gold and securities.
Net profit from valuation adjustments on the increase or decrease in assets held in or expressed in United States dollars is credited to this account. A net loss would be charged to the deficit account.

Deficit account

This account includes the profit or loss arising from the changes invalue of the SDR in terms of U.S. dollars. It also includes net losses from valuation changes on unmatched purchases or sales made during the year, and profits or losses arising from valuation adjustments to the inventory of assets held at the previous year-end.

AUDITOR GENERAL OF CANADA

Ottawa, Ontario
April 29, 1976.

THE HONOURABLE DONALD S. MACDONALD, P.C., M.P.,
MINISTER OF FINANCE,
OTTAWA, ONTARIO.

Dear Mr. Macdonald,

I have examined the Exchange Fund Account and the transactions in connection therewith for the year ended December 31, 1975, as required by section 18(2) of the Currency and Exchange Act, R.S., c. C-39.

My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances. The Fund's holdings at the close of the year have been confirmed to us by the Auditors of the Bank of Canada.

In my opinion, the transactions in connection with the Account have been in accordance with the provisions of the Currency and Exchange Act, the records of the Account show truly and clearly the state of the Account and the accompanying statement of assets and liabilities presents fairly the financial position of the Account at December 31, 1975, in accordance with the accounting policies described in the Note to the Statement applied on a basis consistent with that of the preceding year.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada.

Appendix 2

Auditor General

Working Capital Advance— Audit Services to the United Nations

BALANCE SHEET AS AT MARCH 31, 1976

ASSETS	1976	1975	LIABILITIES	1976	1975
Recoverable expenses	$19,428	$ nil	Working Capital Advance	$19,428	$ nil

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1976

	1976	1975
Expenses	$91,997	$75,105
Less: Recoveries	72,569	75,105
	$19,428	$ nil

In accordance with the provisions of Section 65 of the Financial Administration Act, I have examined the receipts and disbursements of the office of the Auditor General of Canada for the year ended March 31st, 1976. My examination consisted of a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion the accompanying statements of appropriations and expenditures, revenue, accounts receivable, and the working capital advance present fairly the results of the operations of the office of the Auditor General of Canada for the year ended March 31, 1976, in accordance with generally accepted accounting principles applied on a basis consistent with that of the previous year.

ROGER G. DUBÉ.
Auditor

August 5, 1976.

SECTION 8

1975-76
PUBLIC ACCOUNTS

Governor General and Lieutenant-Governors

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GOVERNOR GENERAL AND LIEUTENANT-GOVERNORS

Department

Objective

—To enable the Governor General of Canada and the Lieutenant-Governors of the Provinces of Canada to perform their constitutional roles; and to provide for the administration of Honours.

Note: In 1975-76 the Canada and Quebec Pension Plans and the Death Benefit Account were charged to each department. In prior years the costs were entirely reflected in Treasury Board's budgetary expenditures.

For comparative purposes the 1974-75 figures have been adjusted.

Appropriations and Expenditures

Vote		1975-76 Appropriations	1975-76 Expenditures	Unexpended Balances	1974-75 Expenditures
		$	$	$	$
1	Program expenditures and the grants listed in the Estimates $1,661,664 00				
	Transfer from Treasury Board Vote 5 contingencies 92,735 00	1,754,399 00	1,689,604 22	64,794 78	1,493,085 75
Stat.	Salary of the Governor General (R.S. c. G-14)	48,666 60	48,666 60		48,666 60
Stat.	Salaries of the Lieutenant-Governors of the Provinces (R.S. c. S-2)	313,599 29	313,599 29		181,870 79
Stat.	Annuities payable under the Governor General's Retiring Annuity Act (R.S. c. G-15) ..	138,991 34	138,991 34		83,512 62
Stat.	Contributions to employee benefit plans	142,530 00	142,530 00		104,000 00
	Total	2,398,186 23	2,333,391 45	64,794 78	1,911,135 76

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	*Less:* Receipts credited to revenue	*Add:* Services provided by other departments	*Add:* Accommodation provided by this department	Total cost of programs
Governor General and Lieutenant-Governors	1975-76	2,333	30	788		3,091
	1974-75	1,911		744		2,655

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Governor General	1,379	1,367	12	12			1,391	1,379
Lieutenant-Governors	413	388			145	145	558	533
Honours	305	275	1	3			306	278
Contributions to employee benefit plans	143	143					143	143
	2,240	2,173	13	15	145	145	2,398	2,333
Less: receipts credited to revenue		30						30
Add: services provided by other departments	788	788					788	788
Total cost of program	3,028	2,931	13	15	145	145	3,186	3,091

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1975-76 Appropriations	1975-76 Expenditures	1974-75 Expenditures
Grants to the Lieutenant-Governors of the Provinces of Canada towards defraying the costs incurred in the exercise of their duties in their Provincial Capital–			
Alberta	15	15	15
British Columbia	18	18	18
Manitoba	15	15	15
New Brunswick	12	12	12
Newfoundland	12	12	12
Nova Scotia	12	12	12
Ontario	18	18	18
Prince Edward Island	10	10	10
Quebec	18	18	18
Saskatchewan	15	15	15
Total	145	145	145

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Appropriations 1975-76	Expenditures 1975-76	Expenditures 1974-75
(1) Salaries and wages	1,476	1,335	1,118
(1) Other personnel costs	401	427	276
(2) Transportation and communications	183	216	190
(3) Information	13	3	2
(4) Professional and special services	38	58	59
(5) Rentals	24	23	24
(6) Purchased repair and upkeep	5	4	3
(7) Utilities, materials and supplies	59	75	55
(9) Construction and acquisition of machinery and equipment	13	15	7
(10) Grants, contributions and other transfer payments	145	145	145
(12) All other expenditures	41	32	32
Total net expenditures	2,398	2,333	1,911

Departmental Summary

(in thousands of dollars)

	Total	Department	Suspense accounts
FINANCIAL RESOURCES UTILIZED FOR–			
Budgetary and other–			
Operating expenditures	2,173	2,173	
Capital expenditures	15	15	
Grants, contributions and other transfer payments	145	145	
Sums credited to revenue	30	30	
Sub-total	*2,363*	*2,363*	
Non-budgetary transactions–			
Increase in accounts receivable			
Decrease in accounts payable			
Other loans made to third parties			
Other repayments of loans received from third parties			
Amounts advanced by Canada			
Equity capital invested by Canada			
Acquisition of inventories			
Other reductions in liabilities and increases in assets	12		12
Total financial resources utilized	2,375	2,363	12
FINANCIAL RESOURCES PROVIDED FROM			
Budgetary allocations utilized–			
Annual appropriations	1,689	1,689	
Statutory appropriations	644	644	
Receipts credited to appropriations			
Sums credited to revenue	30	30	
Sales			
Other			
Depreciation charged as an expenditure			
Sub-total	*2,363*	*2,363*	
Non-budgetary transactions–			
Decrease in accounts receivable			
Increase in accounts payable			
Other repayments of loans made to third parties			
Other loans received from third parties			
Repayments of amounts advanced by Canada			
Equity capital realized			
Decrease in inventories			
Other increases in liabilities or reduction in assets			
Total financial resources provided	2,363	2,363	
Net financial resources utilized or net financial resources provided	12	nil	12

Revenues

	1975-76	1974-75
Comparative Summary		
Non-tax Revenue		
A Refunds of previous years' expenditure	15,831 03	
B Miscellaneous	14,582 89	
Total	$30,413 92	

	1975-76
Details	
A Refunds of previous years expenditure–Cheque returned to central pay office for cancellation in 1974-75, credit not given until 1975-76	15,831
B Miscellaneous–Contributions to the Lieutenant-Governors superannuation account	14,583
Total	$30,414

SECTION 9

1975-76
PUBLIC ACCOUNTS

Indian Affairs and Northern Development

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INDIAN AFFAIRS AND NORTHERN DEVELOPMENT

Department

Objectives

ADMINISTRATION PROGRAM

—To provide overall policy direction and central advisory and administrative services to Departmental Programs.

INDIAN AND ESKIMO AFFAIRS PROGRAM

—In consultation with Indian and Eskimo peoples to innovate, support and encourage coordinated activities whereby Indians and Eskimos may achieve their cultural, economic and social aspirations within Canadian society.

NORTHERN AFFAIRS PROGRAM

—To advance the social, cultural, political and economic development of the Yukon and Northwest Territories, in conjunction with the Territorial Governments and through coordination of activities of the federal departments and agencies, with special emphasis on the needs of native northerners.

PARKS CANADA PROGRAM

—To acquire and develop representative areas of the country, for use by the public consistent with the preservation of such areas in their natural state; to preserve, restore and operate sites, structures and travel routes of importance to Canadian history.

Note: In 1975-76 the Canada and Quebec Pension Plans and the Death Benefit Account were charged to each department. In prior years the costs were entirely reflected in Treasury Board's budgetary expenditures.

For comparative purposes the 1974-75 figures have been adjusted.

Appropriations and Expenditures

Vote		1975-76 Appropriations	1975-76 Expenditures	Unexpended Balances	1974-75 Expenditures
		$	$	$	$
	Department				
	ADMINISTRATION PROGRAM				
1	Program expenditures	$ 19,587,000 00			
	1a	344,000 00			
	Transfer from Treasury Board Vote 15 public service bilingualism	408,000 00			
		20,339,000 00	18,628,923 39	1,710,076 61	16,541,473 16
Stat.	Minister of Indian Affairs and Northern Development—Salary and motor car allowance	25,225 58	25,225 58		16,999 96
Stat.	Contributions to employee benefit plans	1,696,000 00	1,696,000 00		1,470,600 00
		22,060,225 58	*20,350,148 97*	*1,710,076 61*	*18,029,073 12*
	INDIAN AND ESKIMO AFFAIRS PROGRAM				
5	Operating expenditures, including expenditures on works, buildings and equipment on other than federal property, the grants listed in the Estimates, contributions and special payments for general assistance to Indians and Eskimos including such payments in respect of social assistance to non-Indians residing on Indian reserves; recoverable expenditures under agreements entered into with the approval of the Governor in Council with provincial governments and local school boards in respect of social assistance to non-Indians residing on Indian reserves and the education in Indian schools of non-Indians; authority for the Minister to enter into agreements with provincial governments, school boards and charitable and other organizations for the provision of support and maintenance of children; authority to provide in respect of Indian and Eskimo economic development activities, for the instruction and supervision of Indians and Eskimos, the furnishing of materials and equipment, the purchase of finished goods and the sale of such finished goods; authority to sell electric power, fuel oil and services incidental thereto together with usual municipal services to private consumers in remote locations when alternative local sources of supply are not available in accordance with terms and conditions approved by the Governor in Council and to provide the same to departments and agencies of the Government of Canada operating in Arctic Quebec	$332,520,400 00			
	5a To extend the purposes of Indian Affairs and Northern Development Vote 5, Appropriation Act No. 3, 1975, to authorize payments, in accordance with terms and conditions approved by the Governor in Council, in respect of native claimants relating to settlement of the claims arising from the James Bay Development project, and to provide a further amount of	29,424,000 00			
	5b To extend the purposes of Indian Affairs and Northern Development Vote 5, Appropriation Act No. 3, 1975, (a) to include under the guarantees the Minister may make pursuant to Indian Affairs and Northern Development Vote 5, Appropriation Act No. 3, 1972, guarantees of loans made to Indians, groups of Indians and Indians Bands by provincial governments or their agents; (b) to reimburse the Indian Arts and Crafts Central Marketing Service Revolving Fund, established by Indian Affairs and Northern Development Vote L18b, Appropriation Act No. 1, 1972, in the amount of $531,326 to offset the excess of expenditures over revenues; (c) to authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to $142,801.03; and to provide a further amount of	1,144,000 00			
	Transfer from Treasury Board Vote 5 contingencies	170,100 00			
	Transfer from Treasury Board Vote 10 student summer employment	900,000 00			
		364,158,500 00	360,435,317 45	3,723,182 55	304,044,031 02

Appropriations and Expenditures—*Continued*

Vote		1975-76 Appropriations	1975-76 Expenditures	Unexpended Balances	1974-75 Expenditures
		$	$	$	$
	INDIAN AND ESKIMO AFFAIRS PROGRAM—*Concluded*				
10	Capital expenditures, including expenditures on buildings, works, land and equipment, the operation, control and ownership of which may be transferred to provincial governments on terms and conditions approved by the Governor in Council or to Indian Bands, groups of Indians or individual Indians at the discretion of the Minister; such expenditures on other than federal property; authority to make recoverable expenditures and recoverable advances in amounts not exceeding the shares of provincial governments and local school boards of expenditures on roads and related works and on education, including the education in Indian schools of non-Indians; authority for the construction and acquisition of housing for Indians and Eskimos, for its occupation by Indians and Eskimos, in return for such payments, if any, as the Minister may fix, for its sale or rental to Indians and Eskimos on terms and conditions and at cost or any lesser amount approved by the Governor in Council and for assistance to Indians and Indian Bands in the construction of housing and other buildings . . . . . $ 95,475,000 00				
	10b 590,000 00	96,065,000 00	88,943,211 37	7,121,788 63	80,568,867 23
Stat.	Indian annuities	673,600 00	673,600 00		674,745 00
Stat.	Write-off of active assets	150,891 54	150,891 54		160,087 25
Stat.	Write-off of loans issued from Indian housing assistance account	800,276 37	800,276 37		734,338 36
Stat.	Refunds of amounts credited to revenue in previous years	10,559 82	10,559 82		7,191 11
Stat.	Contributions to employee benefit plans	8,005,000 00	8,005,000 00		7,160,100 00
		469,863,827 73	*459,018,856 55*	*10,844,971 18*	*393,349,359 97*
	NORTHERN AFFAIRS PROGRAM				
25	Operating expenditures, authority to make recoverable advances for services performed on behalf of the Government of the Northwest Territories and to cancel outstanding authorities under Indian Affairs and Northern Development Vote L50, Appropriation Act No. 3, 1972, Vote L35, Appropriation Act No. 3, 1972 and Vote L55, Appropriation Act No. 4, 1973 . . $ 34,989,000 00				
	25a To extend the purposes of Indian Affairs and Northern Development Vote 25, Appropriation Act No. 3, 1975, (a) to authorize the Minister to guarantee, in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council, loans made by the Central Mortgage and Housing Corporation to Nanisivik Mines Ltd. for the purpose of townsite development at Strathcona Sound, Baffin Island in the Northwest Territories up to an aggregate amount not to exceed $4,570,000; (b) to authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to $8,968.72 plus accrued interest; (c) to authorize the transfer of $482,000 from Indian Affairs and Northern Development Vote 30, Appropriation Act No. 3, 1975, for the purposes of this Vote; and				
	to provide a further amount of 1,950,000 00				
	25b To extend the purposes of Indian Affairs and Northern Development Vote 25, Appropriation Act No. 3, 1975, to authorize the Minister to guarantee, in accordance with terms and conditions approved by the Governor in Council, (a) loans to Panarctic Oils Ltd. for its exploration program, up to an aggregate principal amount of $12,000,000 and interest thereon; (b) loans to or in respect of persons eligible for loans from the Eskimo Loan Fund established by Loans, Investments and Advances Vote 546, Appropriation Act No. 3, 1953, or to any other person eligible for loans to promote the commercial activities of Eskimos pursuant to any other enactment of the Parliament of Canada of up to an aggregate amount of $3,000,000; and				
	to provide a further amount of 1,305,500 00				
	Transfer from Vote 30 . . . . . 482,000 00				
	Transfer from Treasury Board Vote 10 student summer employment 75,000 00	38,801,500 00	36,871,074 55	1,930,425 45	28,859,577 28

Appropriations and Expenditures—*Concluded*

Vote		1975-76 Appropriations	1975-76 Expenditures	Unexpended Balances	1974-75 Expenditures
		$	$	$	$
	NORTHERN AFFAIRS PROGRAM—*Concluded*				
30	Capital expenditures including authority to make expenditures and recoverable advances in respect of services provided and work performed on other than federal property; authority to make contributions towards construction done by local or private authorities; authority for the construction and acquisition of housing for Indians and Eskimos, for its occupation by Indians and Eskimos in return for such payments, if any, as the Minister may fix, for its sale or rental to Indians and Eskimos on terms and conditions and at cost, or any lesser amount approved by the Governor in Council . . . . $ 37,230,000 00 *Less* transfer to Vote 25 . . . . . 482,000 00	36,748,000 00	34,575,146 95	2,172,853 05	32,223,245 48
35	The grants and other transfer payments listed in the Estimates and contributions . . . . . $149,938,000 00 35a To extend the purposes of Indian Affairs and Northern Development Vote 30, Appropriation Act No. 5, 1967, to authorize the Governor in Council to make regulations respecting financial assistance in the exploration for minerals in northern Canada and respecting grants made to prospectors prospecting for minerals in the Northwest Territories and the Yukon Territory, and to provide a further amount of . . . . . 1,929,000 00 35b . . . . . 6,361,000 00 Unexpended balance carried forward from Vote 35, Appropriations of 1974-75 for northern mineral assistance grants 1,313,286 68	159,541,286 68	158,577,318 99	*963,967 69	100,002,897 74
Stat.	Contributions to employee benefit plans	1,241,000 00	1,241,000 00		939,700 00
Stat.	Refunds of amounts credited to revenue in previous years	1,179,258 93	1,179,258 93		185,298 37
Stat.	Write-off of active assets	18,736 43	18,736 43		1,020 20
		237,529,782 04	*232,462,535 85*	*5,067,246 19*	*162,211,739 07*
	PARKS CANADA PROGRAM				
65	Operating expenditures including the grants listed in the Estimates and contributions; expenditures on other than federal property; expenditures in respect of proposed new national parks, historic and scenic travel routes, and areas of natural or historic significance; and authority to spend revenue received during the year . . . . . $ 58,373,300 00 Transfer from Treasury Board Vote 5 contingencies . . . . . 974,100 00 Transfer from Treasury Board Vote 10 student summer employment 310,000 00	59,657,400 00	58,797,205 54	860,194 46	49,457,172 62
70	Capital expenditures including payments to provinces or municipalities as contributions towards the cost of undertakings carried out by those bodies; expenditures on other than federal property; and expenditures in respect of proposed new national parks, historic and scenic travel routes, and areas of natural or historic significance	68,655,000 00	65,943,399 00	2,711,601 00	45,550,065 72
75	Payments to the National Battlefields Commission for the purposes and subject to the provisions of an act respecting the National Battlefields at Quebec . . . . . $ 790,000 00 75a 40,600 00	830,600 00	830,600 00		619,000 00
Stat.	Contributions to employee benefit plans	5,668,400 00	5,668,400 00		4,476,500 00
	Expenditures from appropriations not required for 1975-76				8 09
		134,811,400 00	*131,239,604 54*	*3,571,795 46*	*100,102,746 43*
	Total	864,265,235 35	843,071,145 91	21,194,089 44	673,692,918 59

*Includes $862,397 57 available for expenditure in subsequent fiscal years.

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	*Less:* Receipts credited to revenue	*Add:* Services provided by other departments	*Add:* Accommodation provided by this department	Total cost of programs
ADMINISTRATION	1975-76	20,350	4,568	1,547		17,329
	1974-75	18,029	3,811	1,440		15,658
INDIAN AND ESKIMO AFFAIRS	1975-76	459,019	3,626	6,890	13,404	475,687
	1974-75	393,349	3,603	7,033	13,404	410,183
NORTHERN AFFAIRS	1975-76	232,462	19,917	4,151	1,519	218,215
	1974-75	162,212	23,684	3,211	1,620	143,359
PARKS CANADA	1975-76	131,240	96	2,989	2,003	136,136
	1974-75	100,103	65	4,066	1,821	105,925
Total	1975-76	843,071	28,207	15,577	16,926	847,367
	1974-75	673,693	31,163	15,750	16,845	675,125

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Department								
ADMINISTRATION PROGRAM								
Executive	1,351	1,490	3	37			1,354	1,527
Advisory services	11,391	12,613	48	61			11,439	12,674
Engineering, architectural and technical services	6,411	5,234	12	10			6,423	5,244
Claims negotiation	2,834	881	10	24			2,844	905
	21,987	20,218	73	132			22,060	20,350
Less: receipts credited to revenue		4,568						4,568
Add: services provided by other departments	1,547	1,547					1,547	1,547
Total cost of program	23,534	17,197	73	132			23,607	17,329
INDIAN AND ESKIMO AFFAIRS PROGRAM								
Administration	27,401	36,181	1,720	2,703	674	759	29,795	39,643
Consultation and negotiation	811	731		3	3,135	11,759	3,946	12,493
Education	138,234	123,247	34,000	29,000	24,881	30,767	197,115	183,014
Community affairs	31,012	23,154	54,291	53,194	114,540	112,688	199,843	189,036
Indian and Eskimo economic development	20,434	15,668	6,370	4,235	11,715	14,160	38,519	34,063
General	962	962					962	962
	218,854	199,943	96,381	89,135	154,945	170,133	470,180	459,211
Less: receipts and revenues credited to the vote			316	192			316	192
	218,854	199,943	96,065	88,943	154,945	170,133	469,864	459,019
Less: receipts credited to revenue	2,701	3,626					2,701	3,626
Add: services provided by other departments	6,890	6,890					6,890	6,890
accommodation provided by this department	13,404	13,404					13,404	13,404
Total cost of program	236,447	216,611	96,065	88,943	154,945	170,133	487,457	475,687
NORTHERN AFFAIRS PROGRAM								
Territorial and social development	6,886	5,375	370	178	157,457	157,374	164,713	162,927
Northern policy and program planning	3,825	3,814			2,040	1,159	5,865	4,973
Northern natural resources and environment	20,567	20,146	2,738	2,599	44	44	23,349	22,789
Northern roads and airstrips	8,765	8,777	33,640	31,798			42,405	40,575
General	1,198	1,198					1,198	1,198
	41,241	39,310	36,748	34,575	159,541	158,577	237,530	232,462
Less: receipts credited to revenue	11,575	19,917					11,575	19,917
Add: services provided by other departments	4,151	4,151					4,151	4,151
accommodation provided by this department	1,519	1,519					1,519	1,519
Total cost of program	35,336	25,063	36,748	34,575	159,541	158,577	231,625	218,215

Programs by Activities–*Concluded*

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
PARKS CANADA PROGRAM								
Administration	10,083	8,404	181	657		2	10,264	9,063
National parks	43,799	42,959	41,566	42,107	84	79	85,449	85,145
Historic sites	14,625	15,070	15,498	15,060			30,123	30,130
Byways and special places	9,185	9,719	11,410	8,120			20,595	17,839
	77,692	76,152	68,655	65,944	84	81	146,431	142,177
Less: receipts and revenues credited to the vote	11,620	10,937					11,620	10,937
	66,072	65,215	68,655	65,944	84	81	134,811	131,240
Less: receipts credited to revenue	47	96					47	96
Add: services provided by other departments	2,989	2,989					2,989	2,989
accommodation provided by this department	2,003	2,003					2,003	2,003
Total cost of program	71,017	70,111	68,655	65,944	84	81	139,756	136,136

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1975-76 Appropriations	1975-76 Expenditures	1974-75 Expenditures
INDIAN AND ESKIMO AFFAIRS PROGRAM			
Indian annuities (R.S. c. I-6)	674	674	675
Grants to individuals or organizations for the advancement of Indian and Eskimo culture	334	323	309
Grant to provide additional services to Indians of British Columbia including authority to transfer these funds into the trust accounts of the Indian Bands of British Columbia on a per-capita basis	100	100	100
Grants to fairs, other organizations and individuals to promote agriculture, handicraft and economic enterprises generally	2,983	2,285	1,833
Contributions to Indian Associations and Indian Band members toward the cost of attending meetings for discussion of Indian policy	896	556	568
Contributions to regional and provincial Indian organizations and the national Indian brotherhood for the purpose of research into Indian treaties and rights	2,239	2,235	2,262
Contributions to band councils and Indian associations	24,214	35,731	19,879
Payments to Indians and Eskimos to assist in relocation	333	117	221
Contributions for local self-government and civic improvement purposes to band councils and in respect of Eskimos	62,227	60,662	56,074
Contributions pursuant to agreements entered into with provincial governments, Indian associations and other authorities and groups for the provision of welfare and other services approved of by the Governor in Council	12,259	12,794	17,352
Payments, in accordance with terms and conditions approved by the Governor in Council, in respect of native claimants relating to settlement of the claims arising from the James Bay development project	9,065	9,065	
Contributions to provincial governments, Indian associations and other authorities and groups pursuant to agreements entered into with the approval of the Governor in Council respecting Indian and Eskimo economic development	8,131	11,261	6,846
Contributions to band councils to assist in the costs of Band Economic Development Committees	601	579	374
Payments for general assistance to Indians and Eskimos including such payments in respect of social assistance to non-Indians residing on Indian reserves	30,889	33,751	27,000
	154,945	*170,133*	*133,493*
NORTHERN AFFAIRS PROGRAM			
Grants to individuals or organizations for the advancement of Indian and Eskimo culture	30	29	25
Grants to universities and others for northern research and for northern scientific research expeditions	425	420	395
Grant to the Government of the Yukon Territory for replacement of the Mayo School which was destroyed by fire	1,517	1,517	
Grants to prospectors in accordance with terms and conditions approved by the Governor in Council	53	34	30
Grant to the Arctic Institute of North America for the collection of scientific information on polar regions	142	141	55
Grants of $7,500 to the British Columbia and Yukon Chamber of Mines; $5,000 to the Alberta and Northwest Chamber of Mines; $10,000 to the Yukon Chamber of Mines; $10,000 to the Northwest Territories Chamber of Mines to assist in the operation of prospectors' training courses and the maintenance of permanent offices for the purposes of educating and assisting all persons interested in searching for mineral deposits	32	32	32
Grants of $2,500 to the Territories Accident Prevention Association; $250 to the Yukon Accident Prevention Association; $750 to the Northwest Territories Accident Prevention Association	3	3	3
Grant to the Yukon Conservation Society for the purpose of promoting and assisting the conservation of the natural resources of the Territory	3	3	3

Grants, Contributions and Other Transfer Payments–*Concluded*

(in thousands of dollars)

	1975-76 Appropriations	1975-76 Expenditures	1974-75 Expenditures
NORTHERN AFFAIRS PROGRAM–*Concluded*			
Grant to the Yukon Prospectors' Association	1	1	1
Northern Mineral Development Assistance Grants	1,313	451	544
Grant to the Government of the Yukon Territory to provide for non-discretionary salary increases in 1975-76	1,617	1,617	
Grant to the Government of the Northwest Territories to provide for non-discretionary salary increases in 1975-76	4,000	4,000	
Contribution to the Government of the Northwest Territories for hospital care of Indians and Eskimos	2,917	2,903	1,540
Contribution to the Government of the Yukon Territory for hospital care of Indians	108	107	51
Contribution to the Government of the Northwest Territories for medicare of Indians and Eskimos	661	610	266
Contribution to the Government of the Yukon Territory for medicare of Indians	99	99	95
Contribution to the Government of the Yukon Territory for low income rental-purchase housing	140	140	68
Contribution to Eskimos towards acquisition of boats for commercial fishing or resource harvesting	13	13	
Contribution to northern native associations to enable them to research and carry out projects in support of their claims and interests	461	460	511
Contribution to Eskimos for the purpose of furthering economic development among Eskimo people resident in the area serviced by the Northwest Territories Eskimo Loan Advisory Board	322	322	189
Contribution to native associations to enable them to consult and be consulted on matters related to northern development	55	51	20
Contribution to the Yukon Chamber of Mines to assist in defraying expenses relating to the activities of the Yukon Mining Industry committee for the employment of northern Canadians	8	3	
Contributions to native groups to enable them to intervene and make representations at the commission of enquiry on the northern pipeline under Mr. Justice T. R. Berger	533	533	400
Contribution to the Canadian Societies of Petroleum Geologists and Exploration Geophysicists towards the cost of publishing the papers presented at their conference "Exploration Update 75"	4	4	
Payment to the Government of the Northwest Territories in accordance with an agreement to be entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada, and the Commissioner of the Northwest Territories on behalf of the Government of the Northwest Territories, such agreement to provide (on such terms and conditions as may be agreed upon) that the Government of the Northwest Territories will not impose, levy or collect the taxes specified in the agreement; the payment (part of which to be in lieu of the Government of the Northwest Territories levying such personal and corporate income taxes) to the Government of the Northwest Territories to be calculated in accordance with such agreement, and to authorize interim payments to the Government of the Northwest Territories prior to the signing of the said agreement (the amount payable under the agreement to be reduced by the aggregate of all interim payments)	89,752	89,752	79,834
Payment to the Government of the Yukon Territory in accordance with an agreement to be entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada, and the Commissioner of the Yukon Territory on behalf of the Government of the Yukon Territory, such agreement to provide (on such terms and conditions as may be agreed upon) that the Government of the Yukon Territory will not impose, levy or collect the taxes specified in the agreement; the payment (part of which to be in lieu of the Government of the Yukon Territory levying such personal and corporate income taxes) to the Government of the Yukon Territory to be calculated in accordance with such agreement; and to authorize interim payments to the Government of the Yukon Territory prior to the signing of the said agreement (the amount payable under the agreement to be reduced by the aggregate of all interim payments)	13,598	13,598	14,664
Payment to the Government of the Northwest Territories in accordance with an agreement to be entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada, and the Commissioner of the Northwest Territories on behalf of the Government of the Northwest Territories, such agreement to provide for payments for capital expenditures in the Northwest Territories; and to authorize interim payments to the Government of the Northwest Territories prior to the signing of the said agreement (the amount payable under the agreement to be reduced by the aggregate of all interim payments)	30,128	30,128	
Payment to the Government of the Yukon Territory in accordance with an agreement to be entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada, and the Commissioner of the Yukon Territory on behalf of the Government of the Yukon Territory, such agreement to provide for payments for capital expenditures in the Yukon Territory; and to authorize interim payments to the Government of the Yukon Territory prior to the signing of the said agreement (the amount payable under the agreement to be reduced by the aggregate of all interim payments)	11,606	11,606	
Expenditures not required for the current year			1,277
	159,541	*158,577*	*100,003*
PARKS CANADA PROGRAM			
Grant in aid of the development of the International Peace Garden in Manitoba	15	15	15
Scholarships for the university training of students in outdoor recreation	40	40	30
Grant to the National and Provincial Parks Association of Canada	10	10	10
Scholarships for university training at undergraduate level of registered Indians and Inuits	10	7	
Contributions to the Federal-Provincial Parks Conference towards the cost of a coordinating office for the activities of the conference	8	8	
Contributions to the Canadian Outdoor Recreational Research Committee	1	1	
	84	*81*	*55*
Total	314,570	328,791	233,551

Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Administration Program	Indian and Eskimo Affairs Program	Northern Affairs Program	Parks Canada Program	Total
(1) Salaries and wages	15,351	79,113	11,754	55,762	161,980
	15,223	**72,487**	**11,399**	**60,946**	**160,055**
	13,256	*68,025*	*9,360*	*48,572*	*139,213*
(1) Other personnel costs	1,698	9,753	1,807	6,236	19,494
	1,726	**10,409**	**1,849**	**5,995**	**19,979**
	1,478	*9,273*	*1,481*	*4,772*	*17,004*
(2) Transportation and communications	1,081	9,004	2,073	3,847	16,005
	974	**11,394**	**2,564**	**3,829**	**18,761**
	942	*10,298*	*1,922*	*3,380*	*16,542*
(3) Information	70	500	567	1,803	2,940
	28	**671**	**578**	**765**	**2,042**
	75	*623*	*679*	*808*	*2,185*
(4) Professional and special services	1,354	101,193	9,604	2,432	114,583
	1,329	**85,279**	**6,533**	**2,583**	**95,724**
	967	*73,876*	*11,067*	*2,178*	*88,088*
(5) Rentals	94	315	4,575	1,255	6,239
	182	**877**	**4,549**	**1,680**	**7,288**
	48	*464*	*3,175*	*1,276*	*4,963*
(6) Purchased repair and upkeep	438	4,469	7,380	4,361	16,648
	5	**3,943**	**8,515**	**3,860**	**16,323**
	2	*3,276*	*248*	*3,163*	*6,689*
(7) Utilities, materials and supplies	624	15,535	2,028	4,543	22,730
	571	**15,611**	**2,413**	**6,346**	**24,941**
	728	*14,242*	*1,767*	*5,298*	*22,035*
(8) Construction and acquisition of land, buildings and equipment		82,541	34,907	59,750	177,198
		80,511	**33,025**	**47,731**	**161,267**
		72,763	*30,491*	*32,683*	*135,937*
(9) Construction and acquisition of machinery and equipment	73	5,338	1,578	3,813	10,802
	133	**4,599**	**1,036**	**7,382**	**13,150**
	438	*4,377*	*1,254*	*4,466*	*10,535*
(10) Grants, contributions and other transfer payments		154,945	159,541	84	314,570
		170,133	**158,577**	**81**	**328,791**
		133,493	*100,003*	*55*	*233,551*
(12) All other expenditures	1,277	7,474	1,716	2,545	13,012
	179	**3,297**	**1,424**	**979**	**5,879**
	95	*3,034*	*765*	*1,000*	*4,894*
(1-12) Total	22,060	470,180	237,530	146,431	876,201
	20,350	**459,211**	**232,462**	**142,177**	**854,200**
	18,029	*393,744*	*162,212*	*107,651*	*681,636*
(13) *Less:* receipts and revenues credited to the vote		316		11,620	11,936
		192		**10,937**	**11,129**
		395		*7,548*	*7,943*
Total net expenditures	22,060	469,864	237,530	134,811	864,265
	20,350	**459,019**	**232,462**	**131,240**	**843,071**
	18,029	*393,349*	*162,212*	*100,103*	*673,693*

Amounts in roman type are 1975-76 appropriations.
Amounts in **bold face** type are 1975-76 expenditures.
Amounts in *italic* type are 1974-75 expenditures.

Departmental Summary

(in thousands of dollars)

	Total	Department	Indian Agencies Revenue Trust Bank Accounts	Indian Arts and Crafts Central Marketing Services	Parks Canada Working Capital Account Revolving Fund
FINANCIAL RESOURCES UTILIZED FOR–					
Budgetary and other–					
Operating expenditures	338,934	335,092		617	3,225
Capital Expenditures	189,788	189,786		2	
Grants, contributions and other transfer payments	328,791	328,791			
Sums credited to revenue	28,207	28,207			
Sub-total	*885,720*	*881,876*		*619*	*3,225*
Non-budgetary transactions–					
Increase in accounts receivable	221			221	
Decrease in accounts payable					
Other loans made to third parties					
Other repayments of loans received from third parties					
Amounts advanced by Canada	84,069				
Equity capital invested by Canada					
Acquisition of inventories	49				49
Other reductions in liabilities and increases in assets	166,528		16,917		
Total financial resources utilized	1,136,587	881,876	16,917	840	3,274
FINANCIAL RESOURCES PROVIDED FROM–					
Budgetary allocations utilized–					
Annual appropriations	823,602	823,071		531	
Statutory appropriations	19,469	19,469			
Receipts credited to appropriations	11,129	11,129			
Sums credited to revenue	28,207	28,207			
Sales	3,510			317	3,193
Other					
Depreciation charged as an expenditure	9			9	
Sub-total	*885,926*	*881,876*		*857*	*3,193*
Non-budgetary transactions–					
Decrease in accounts receivable	3				3
Increase in accounts payable	181			127	54
Other repayments of loans made to third parties					
Other loans received from third parties					
Repayments of amounts advanced by Canada	9,858				
Equity capital realized					
Decrease in inventories	6			6	
Other increases in liabilities or reduction in assets	194,746		17,136	39	
Total financial resources provided	1,090,720	881,876	17,136	1,029	3,250
Net financial resources utilized or net financial resources provided	45,867	nil	−219	−189	24

Loans to Native Claimants–Northern Affairs	Canadian Arctic Producers Limited	Eskimo Loan Fund	Government of the Northwest Territories	Government of the Yukon Territory	City of Whitehorse	Indian Associations of Canada	Indian Economic Development Account	Indian Housing Assistance Account	Loan to Chippewa Band of Kettle Point
1,864		1,803	4,170	1,928			18,290	1,980	
1,864		1,803	4,170	1,928			18,290	1,980	
	25	426	272	1,088	41	88	4,227	1,334	
	25	426	272	1,088	41	88	4,227	1,334	
1,864	−25	1,377	3,898	840	−41	−88	14,063	646	

Departmental Summary—*Concluded*

(in thousands of dollars)

	Loans to Indians and Inuits of Quebec	Loans to Native Claimants – Indian and Eskimo Affairs	Panarctic Oils Limited	Northwest Territories Small Business Loans Account	Yukon Territory Small Business Loans Account
FINANCIAL RESOURCES UTILIZED FOR –					
Budgetary and other –					
Operating expenditures					
Capital expenditures					
Grants, contributions and other transfer payments					
Sums credited to revenue					
Sub-total					
Non-budgetary transactions –					
Increase in accounts receivable					
Decrease in accounts payable					
Other loans made to third parties					
Other repayments of loans received from third parties					
Amounts advanced by Canada	2,650	1,096	11,250	300	147
Equity capital invested by Canada					
Acquisition of inventories					
Other reductions in liabilities and increases in assets					
Total financial resources utilized	2,650	1,096	11,250	300	147
FINANCIAL RESOURCES PROVIDED FROM –					
Budgetary allocations utilized –					
Annual appropriations					
Statutory appropriations					
Receipts credited to appropriations					
Sums credited to revenue					
Sales					
Other					
Depreciation charged as an expenditure					
Sub-total					
Non-budgetary transactions –					
Decrease in accounts receivable					
Increase in accounts payable					
Other repayments of loans made to third parties					
Other loans received from third parties					
Repayments of amounts advanced by Canada				288	348
Equity capital realized					
Decrease in inventories					
Other increases in liabilities or reduction in assets					
Total financial resources provided				288	348
Net financial resources utilized or net financial resources provided	2,650	1,096	11,250	12	−201

Loan to Northern Flood Committee of Manitoba	Northern Canada Power Commission	Securities Held in Trust	Deposit and Trust Accounts	Annuity, Insurance and Pension Account	Capitalized Interest Northern Canada Power Commission	Suspense Accounts
300	38,291					
		25,471	123,135		68	937
300	38,291	25,471	123,135		68	937
	1,721					
		66,186	110,151		291	943
	1,721	66,186	110,151		291	943
300	36,570	−40,715	12,984		−223	−6

Revenues

	1975-76	1974-75
Comparative Summary		
Non-Tax Revenue–		
A Return on investments	6,799,175 28	13,799,137 76
B Refunds of previous years' expenditure	1,149,330 86	424,597 82
C Services and service fees	383,454 10	573,285 77
D Proceeds from sales	187,907 63	209,251 20
E Privileges, licences and permits	19,347,049 78	15,706,908 92
F Miscellaneous	339,583 46	449,345 45
Total	$28,206,501 11	$31,162,526 92
Summary of Revenue by Program–		
Administration	6,324 58	1,556 60
Indian and Eskimo Affairs	3,625,344 86	3,602,501 35
Northern Affairs	19,916,766 60	23,684,275 12
Parks Canada	96,339 90	65,021 55
Northern Canada Power Commission	4,561,725 17	3,809,172 30
Total	$28,206,501 11	$31,162,526 92

	1975-76
Details	
Non-Tax Revenue–	
A Return on investments: interest on loans to Northern Canada Power Commission $4,561,725; revolving fund loans $561,375; Eskimo loans $33,267; City of Whitehorse $30,446; Northwest Territories $847,915; Yukon Territorial Government $493,569; Canadian Arctic Producers $17,500; small business loans–NWT $134,903 and YT $114,477; sundries $3,998	6,799,175
B Refunds of previous years' expenditure: reimbursement of capital cost $50,950; sundries $1,098,381	1,149,331
C Services and service fees: utilities $345,995; shared operating costs $16,757; assay reports $10,824; sundries $9,878	383,454
D Proceeds from sales: meals $55,549; livestock $45,121; sales-land territories $20,276; mineral claim sheets $9,105; miscellaneous prints and publications $27,115; sundries $30,742	187,908
E Privileges, licenses and permits: rental of buildings $78,899; rental of equipment $8,871; living accommodation and services $1,040,982; Eskimo rental housing $428,471; coal leases $7,398; prospectors' licences $7,045; placer mining fees $75,568; Yukon quartz mining–fees $306,424, leases $37,319, pay $43,701 and royalties $3,412,935; Canada mining–fees $162,734, leases $85,246 and royalties $5,800,714; oil and gas–permit rentals $198,603, fees $12,003, leases $3,649,131, royalties $3,435,000 and transfer fees $12,445; quarrying–permit fees $20,258, leases $21,653 and royalties $31,080; timber permits $7,391; water rentals $47,450; registrar's fees–Land Titles Act $55,360; timber berth dues $32,179; territorial land leases $94,532; land use fees $199,271; sundries $34,387	19,347,050
F Miscellaneous: handicrafts–raw materials $10,491; road subsidies $29,572; oil and gas forfeitures $175,563; sundries $123,957	339,583
Total	$28,206,501

Appendix 1

Parks Canada

Working Capital Revolving Stores Account

BALANCE SHEET AS AT MARCH 31, 1976

(with comparative figures as at March 31, 1975)

ASSETS	1976	1975	LIABILITIES	1976	1975
	$	$		$	$
Accounts Receivable	22,945	25,988	Accounts Payable	102,040	48,034
Inventory	909,511	860,402	Equity of Canada Working Capital Advance not to exceed $1,000,000	861,303	837,052
Net deficit, to be recovered from Parliamentary Appropriation for 1976-77	30,887		Net surplus		1,304
	963,343	886,390		963,343	886,390

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1976

(with comparative figures for the year ended March 31, 1975)

	1976	1975
	$	$
Sales	3,192,919	2,724,229
Cost of sales		
Inventory–beginning of year	860,402	766,484
Add: purchases	3,274,219	2,816,843
Deduct: inventory–end of year	909,511	860,402
Cost of sales	3,225,110	2,722,925
Net profit or (loss) for the year		
Disposal of obsolete and surplus material through Crown Assets		
Disposal Corporation	(23,223)	(30,404)
Inventory discrepancies	(8,968)	31,708
Profit or (loss)	(32,191)	1,304

STATEMENT OF SURPLUS OF (DEFICIT)
FOR THE YEAR ENDED MARCH 31, 1976

(with comparative figures for the year ended March 31, 1975)

	1976	1975
	$	$
Balance surplus or (deficit) at beginning of year	1,304	(59,479)
Add net profit or (loss) for the year	(32,191)	1,304
Deduct recovery from Parliamentary appropriation		59,479
Balance surplus or (deficit) at end of year	(30,887)	1,304

Appendix 2

Eskimo Loan Fund

STATEMENT OF OPERATIONS
FOR YEAR ENDED MARCH 31, 1976

(with comparative figures for the preceding year)

		1976	1975
		$	$
Balance at beginning of year		2,021,124	825,449
Add:			
Loans granted during year		1,802,723	1,363,969
		3,823,847	2,189,418
Less:			
Loan repayments during year	$420,061		
Loans written off during year	6,333	426,394	168,294
		3,397,453	2,021,124

Note: Interest receivable on loans at March 31, 1976 amounting to $278,771 is not included in this statement, but is reflected in the Departmental Statement of Accounts Receivable.

Appendix 3

Territorial Affairs Branch
Northwest Territories Small Business Loans Account

BALANCE SHEET AS AT MARCH 31, 1976

(with comparative figures for the previous year)

ASSETS	1976	1975	LIABILITIES	1976	1975
Loans outstanding as at March 31	$1,737,041	$1,725,479	N.W.T. Small Business Loans Account as at March 31	$1,737,041	$1,725,479

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1976

(with comparative figures for the previous year)

	1976	1975
	$	$
Loans outstanding at beginning of year	1,725,479	1,146,985
Add: loans granted during year	299,400	818,700
	2,024,879	1,965,685
Less: Loan repayments during year	287,838	240,206
Loans outstanding at end of year	1,737,041	1,725,479

Note: Interest received on loans outstanding at March 31, 1976 amounted to $134,903 which was transferred to the Department of Finance during the year.

Appendix 4

Territorial Affairs Branch
Yukon Territory Small Business Loans Account

BALANCE SHEET AS AT MARCH 31, 1976

(with comparative figures for the previous year)

ASSETS	1976	1975	LIABILITIES	1976	1975
Loans outstanding as at March 31	$1,355,530	$1,556,734	Yukon Territory small business loans account as at March 31	$1,355,530	$1,556,734

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1976

(with comparative figures for the previous year)

	1976	1975
	$	$
Loans outstanding at beginning of year	1,556,734	1,224,854
Add: Loans granted during year	146,500	514,600
	1,703,234	1,739,454
Less: Loan repayments during year	347,704	182,720
Loans outstanding at end of year	1,355,530	1,556,734

Note: Interest received on loans outstanding at March 31, 1976, amounted to $114,477 which was transferred to the Department of Finance during the year.

Appendix 5

Indian Economic Development Account

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1976

(with comparative figures for the preceding year)

	1976	1975
	$	$
Loans outstanding at beginning of year	33,177,251	17,260,887
Add: Loans granted during year	18,289,699	18,444,624
	51,466,950	35,705,511
Less: Repayments during the year	4,227,182	2,528,260
Loans outstanding at year end	47,239,768	33,177,251

Note: Loans amounting to $159,164 and consisting of $147,596 principal and $11,568 interest were written off during the year and are included with repayments. Interest receivable on loans at March 31, 1976 amounting to $3,006,825 is not included but is reflected in the Departmental Statement of Accounts Receivable.

Loan Guarantees amount to $31,845,622 at March 31, 1976.

Appendix 6

Indian Off-Reserve Housing Loan Account Working Capital Fund

STATEMENT OF OPERATIONS
FOR YEAR ENDED MARCH 31, 1976

(with comparative figures for preceding year)

	1976	1975
	$	$
Loans outstanding at beginning of year	8,100,582	6,697,680
Add: Loans granted during year	1,979,925	2,591,990
	10,080507	9,289,670
Less: Loan repayments during year	1,333,639	1,189,088
	8,746,868	8,100,582

Note: Repayments of $1,333,639 consist of $802,111 loan instalments forgiven, $528,233 repaid in cash and $3,295 loan debt deletion.

Appendix 7

Indian Special Accounts

STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE YEAR ENDED MARCH 31, 1976

(with comparative figures for preceding year)

	1976	1975
	$	$
Balance at beginning of year	35,055	34,315
Receipts–		
Fur projects	22,804	21,155
Indian Estates–Absent or Missing heirs	2,614	2,529
Off–Reserve Housing–Personal Contributions	89,679	
	115,097	23,684
Disbursements–		
Fur projects	8,617	22,536
Indian Estates–Absent or Missing heirs	642	408
Off-Reserve Housing–Personal Contributions	15,100	
	24,359	22,944
Balance at end of year	125,793	35,055

Appendix 8

Indian Band Funds

STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR YEAR ENDED MARCH 31, 1976

(with comparative figures for preceding year)

	1976	1975
	$	$
CAPITAL ACCOUNTS		
Balance at beginning of year	*56,308,171	31,038,363
RECEIPTS–		
Dues and royalties		
Timber dues	1,996,587	2,160,051
Gravel dues and mining royalties	291,714	281,894
Oil royalties	43,036,985	33,295,700
Oil bonuses	49,965	79,135
Forestry	151,405	35,127
Other	2,295	25
Sales		
Land	77,971	296,099
Other	9,119	19,356
Miscellaneous		
Housing	94,110	53,963
Band loans	42,363	22,092
Shares of transferred members	63,024	83,419
Compensation	18,204	204,393
Leasing	149,202	40,710
Transportation of pupils	101,135	
Other	20,719	118,243
	46,104,798	36,690,207
DISBURSEMENTS		
Engineering and construction		
Housing	717,590	295,878
Roads and bridges	349,031	224,481
Water systems	130,340	9,429
Sanitation	8,253	8,556
Electrification	43,382	56,086
Band owned buildings	138,373	148,475
Other	69,030	49,541
Band Enterprises		
Agriculture	187,891	109,822
Forestry	46,664	185,818
Tourist development	62,067	106,517
Other	306,000	
Band fund distribution		
Pension	15,838	
Per capita cash distribution	2,826,545	1,421,793
Enfranchisement	83,561	123,752
Shares of transferred members	83,349	107,650
Other	3,130	7,757
Administration		
Branch or band administration	87,943	10,186
Education		
Transportation of pupils	2,500	17,332
Municipal services		
Protection services	24,458	7,593
Transfer under Section 64	16,441,350	8,196,058
Miscellaneous	36,541	329,237
	21,663,836	11,415,961
Balance capital accounts, March 31	80,749,133	56,312,609

	1976	1975
	$	$
REVENUE ACCOUNTS		
Balance at beginning of year	*11,522,973	9,532,389
RECEIPTS–		
Sales		
Land	1,051	380
Other	15,781	3,010
Band enterprises		
Agriculture	135,129	110,704
Forestry	10,832	5,404
Leasing-oil	1,101,903	824,400
Leasing-other	5,514,290	5,002,309
Surface rights	165,599	102,173
Fishing and hunting	5,455	2,936
Government interest on		
Band funds	5,596,069	3,375,487
Lease suspense	86,424	46,225
Interest adjustment	1,462,753	1,269,838
Contributions		
Road subsidy		7,669
Grants	900	825
Miscellaneous		
Housing	11,708	5,610
Agriculture–assistance to individuals	19,580	76,136
Band loans	1,884	12,070
Compensation	47,811	10,100
Service charges	9,802	90,347
Fines and fees	37,421	76,140
Water systems	11,983	13,199
Share of transferred members	15,403	14,563
Other	137,433	156,499
	14,389,211	11,206,024
DISBURSEMENTS–		
Social programs		
Community services	4,938	14,125
Recreation	8,625	22,420
Church, rectory, cemetaries	2,146	2,918
Other welfare services	63,670	66,691
Engineering and construction		
Housing	96,583	69,703
Roads and bridges	15,547	26,746
Water systems	2,002	9,802
Sanitation	18,880	7,428
Electrification	8,854	8,289
Band owned buildings	70,712	52,494
Other	11,728	11,321
Administration		
General	53,766	87,772
Office services	15,116	9,284
Administrative facilities	26,747	36,237
Municipal Services		
Health	6,461	1,420
Protective services	7,263	20,075
Band enterprises		
Agriculture	114,811	120,126
Forestry	3,334	4,129
Fishing	5,158	2,560
Tourist development	5,369	5,890
Other	12,614	74,497
Band fund distribution		
Pension	11,470	11,720
Per capita cash distribution	196,057	226,768
Enfranchisement	13,205	30,082
Shares of transferred members	24,119	24,151
Other		1,195
Budget transfers under section 69	11,243,238	8,244,234
Education	11,868	15,156
Miscellaneous	5,803	12,645
	12,060,084	9,219,878
Balance revenue accounts, March 31	13,852,100	11,518,535

*Amends reporting of previous years figures (transfer from capital to revenue)

Appendix 9

Indian Arts and Crafts Central Marketing Service Revolving Fund

BALANCE SHEET AS AT JUNE 30, 1975

ASSETS		LIABILITIES	
Current		Accounts payable	40,945
Advances	41,131	Accrued expenses payable	245,052
Accounts receivable – Note 1	347,848	Loans refundable to Consolidated Revenue Fund	364,114
Prepaid expenses	6,872	Total liabilities	650,111
Inventories: Materials	96,137	EQUITY OF CANADA	
Handicrafts – Note 2	838,889	Working capital advances revolving fund	1,226,736
Goods on loan	16,074	*Less:* Replacement funds available for purchase of Capital Assets	19,771
Total current assets	1,346,951		1,206,965
Fixed		Capital assets from appropriations	105,000
Furniture and fixtures	132,224	Deficit as per statement	(528,976)
Less accumulated depreciation	46,075	Total equity	782,989
Total fixed assets	86,149		
Total Assets	$1,433,100	Total Liabilities and Equity	$1,433,100

STATEMENT OF OPERATIONS FOR THE 3-MONTH PERIOD ENDED JUNE 30, 1975

Sale (net of returns)	
Finished goods	218,853
Materials	39,784
	258,637
Less: Cost of sales	291,482
Gross loss	(32,845)
Operating expenses	
Salaries	40,771
Wages	15,591
Product delivery	4,643
Travel	23,213
Security	5,188
Postage	1,500
Office supplies	5,234
Telephone	700
Rent–Office equipment	1,885
–Building	19,130
–Gift shows	2,408
Professional services	37,705
Miscellaneous	1,016
Employees fringe benefits – estimated	7,891
Interest on revolving fund	20,659
Depreciation	9,167
Net loss from operations	$(229,546)

STATEMENT OF DEFICIT FOR THE 3-MONTH PERIOD ENDED JUNE 30, 1975

Surplus (deficit) at beginning of year	(299,430)
Net loss for the period per Statement of Operations	(229,546)
Surplus (deficit) at end of period	$(528,976)

RECONCILIATION OF REVOLVING FUND BALANCE AT MARCH 31, 1976

Revolving fund advance at June 30, 1975 (per Balance Sheet)		1,206,965
Add: Accounts Payable at June 30 and paid after that date	40,945	
Amounts paid through Revolving Fund after June 30 and related to operations of the Marketing Service after that date	104,069	
		145,014
		1,351,979
Deduct: Estimated deficit recovered through supplementary estimates		531,326
Revolving fund advance per Public Accounts at March 31, 1976		$ 820,653

NOTES TO FINANCIAL STATEMENTS

1. Approximately $60,000 of Accounts Receivable is considered uncollectable. Debt deletion action on these accounts had not been completed at June 30, 1975.

2. Inventories valuation at June 30 is based on actual cost. A subsequent physical inventory count showed a net realizable value lower by $280,400 than original cost. The inventories have since been written down by this amount.

3. The management of Indian Arts and Crafts Central Marketing Service was contracted by the Department to Imanco Marketing Limited, effective July 1, 1975, with the operations then being financed from appropriations, for an amount totalling $654,204, during the 9-month period ended March 31, 1976. Operating results during that period are:

Sales and other Revenue	$559,150
Cost of Sales	364,095
Gross Profit	$195,055
Operating Expenses	394,561
Net Income (deficit) for period	$(199,506)

4. Interest on the Revolving Fund Advance, accrued and unpaid, from July 1, 1975 to March 31, 1976, amounted to $76,349.

SECTION 10

1975-76
PUBLIC ACCOUNTS

Industry, Trade and Commerce

Department
Foreign Investment Review Agency
Standards Council of Canada
Statistics Canada
Federal Business Development Bank

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INDUSTRY, TRADE AND COMMERCE

Department

Objectives

TRADE-INDUSTRIAL PROGRAM

—To achieve efficient and sustained growth in the production and trade of Canadian goods and services and to assist Canadian industries to adjust to changes in the domestic and external economic environment.

TOURISM PROGRAM

—To sustain orderly growth of tourism in Canada.

GRAINS AND OILSEEDS PROGRAM

—To achieve sustained market growth and to maintain an orderly marketing system for grains and oilseeds.

Foreign Investment Review Agency

Objective

—To ensure that acquisitions of control of Canadian business enterprises and the establishment of new or unrelated businesses by non-Canadians are, or are likely to be, of significant benefit to Canada.

Standards Council of Canada

Objective

—To foster and promote voluntary standardization in fields relating to the construction, manufacture, production, quality, performance and safety of buildings, structures, manufactured articles and products and other goods and to further international co-operation in the field of standards.

Statistics Canada

Objectives

—To collect and provide statistical information needed for understanding the Canadian economy and Canadian institutions and for the development of economic and social policies and programs; to collaborate with other departments and agencies of the federal government, provincial and municipal governments and with businesses and individuals on the development of methodology and its application and on the production of new and expanded statistical information to meet their particular requirements.

—To provide government departments and agencies and other users with special statistical services which are not a part of the Statistics Canada Program.

Federal Business Development Bank

Objective

—To promote and assist in the establishment and development of business enterprises, particularly small business in Canada.

Note: In 1975-76 the Canada and Quebec Pension Plans and the Death Benefit Account were charged to each department. In prior years the costs were entirely reflected in Treasury Board's budgetary expenditures.

For comparative purposes the 1974-75 figures have been adjusted.

Appropriations and Expenditures

Vote		1975-76 Appropriations	1975-76 Expenditures	Unexpended Balances	1974-75 Expenditures
		$	$	$	$
	Department				
	TRADE-INDUSTRIAL PROGRAM				
1	Operating expenditures . . . . . $ 67,157,000 00				
	1a To extend the purposes of Industry, Trade and Commerce Vote 1, Appropriation Act No. 3, 1975, to authorize the Minister to guarantee, in accordance with terms and conditions approved by the Governor in Council, loans up to an aggregate amount not to exceed $1,500,000 made in respect of a tender made by Canadian International Project Managers Ltd. to the Government of Iraq on a contract providing for the supply of services and equipment for the Hartha power station, and to provide a further amount of . 613,000 00				
	1b To extend the purposes of Industry, Trade and Commerce Vote 1, Appropriation Act No. 3, 1975,				
	(a) to deem The de Havilland Aircraft of Canada Limited, for the purpose of paragraph 149 (1) (d) of the Income Tax Act, not to be or to have been at any time since June 26, 1974, a corporation not less than 90 per cent of the shares or capital of which was owned by Her Majesty in right of Canada,				
	(b) to extend the purposes of Industry Vote 30c, Appropriation Act No. 1, 1968:				
	(a) by deeming loans thereunder to include letters of credit issued before January 1, 1978, and loans made pursuant thereto,				
	(b) by including in the category eligible for the provision of insurance thereunder, with respect to such letters of credit and loans made pursuant thereto, general contractors, consulting engineers, builders, architects, manufacturers or groups thereof in Canada who in the opinion of the General Adjustment Assistance Board,				
	(i) require letters of credit as bid or performance sureties in conjunction with contracts outside Canada and the United States of America involving significant Canadian content but in no event shall the Canadian content be less than the amount of insurance provided or				
	(ii) require loans to retire obligations under a letter of credit where the payments made under such a letter of credit were insured and				
	(iii) are unable to obtain sufficient financing on reasonable terms without the insurance,				
	the aggregate amount of insurance that may be provided hereunder, not to exceed a $25,000,000 portion per year of the aggregate amount of insurance that may be provided in the said Vote 30c, and				
	to provide a further amount of 480,000 00				
	Transfer from Treasury Board Vote 5 contingencies 3,019,000 00				
	Transfer from Treasury Board Vote 15 public service bilingualism 910,000 00	72,179,000 00	69,894,040 73	2,284,959 27	61,441,196 03
5	Textile and Clothing Board–Operating expenditures . . . . . $ 220,000 00				
	Transfer from Treasury Board Vote 5 contingencies 75,000 00	295,000 00	290,252 76	4,747 24	199,041 37
10	The grants listed in the Estimates, contributions and authority to make commitments during the current fiscal year not exceeding $156,600,000 for purposes of this Vote $136,100,000 00				
	10d 4,000,000 00	140,100,000 00	134,897,312 09	5,202,687 91	133,209,598 75
Stat.	Minister of Industry, Trade and Commerce–Salary and motor car allowance . .	25,655 80	25,655 80		16,999 92
Stat.	Payments pursuant to Vote 11a, Appropriation Act No. 4, 1971	4,921,469 64	4,921,469 64		1,208,527 24
Stat.	General incentives to industry for the expansion of scientific research and development in Canada	33,017,668 68	33,017,668 68		26,549,137 20
Stat.	Contributions to employee benefit plans	4,848,000 00	4,848,000 00		4,101,914 01
		255,386,794 12	*247,894,399 70*	*7,492,394 42*	*226,726,414 52*

Appropriations and Expenditures – *Concluded*

Vote			1975-76 Appropriations	1975-76 Expenditures	Unexpended Balances	1974-75 Expenditures
			$	$	$	$
	Department *Concluded*					
	TOURISM PROGRAM					
40	Program expenditures, the grant listed in the Estimates and contributions	$ 24,008,000 00				
	Transfer from Treasury Board Vote 5 contingencies	100,000 00				
	Transfer from Treasury Board Vote 15 public service bilingualism	89,000 00	24,197,000 00	20,719,168 81	3,477,831 19	22,341,425 98
Stat.	Contributions to employee benefit plans		614,000 00	614,000 00		531,600 00
			24,811,000 00	*21,333,168 81*	*3,477,831 19*	*22,873,025 98*
	GRAINS AND OILSEEDS PROGRAM					
45	Operating expenditures	$ 2,075,000 00				
	Transfer from Treasury Board Vote 15 public service bilingualism	10,000 00	2,085,000 00	1,577,013 29	507,986 71	1,314,468 54
47a	Commission of inquiry on prairie grain handling and transportation–Program expenditures–To authorize the transfer of $999,999 from Industry, Trade and Commerce Vote 50, Appropriation Act No. 3, 1975, for the purposes of this Vote	$ 1 00				
	Transfer from Vote 50	999,999 00	1,000,000 00	850,000 00	150,000 00	
50	The grant listed in the Estimates and contributions	$ 92,093,000 00				
	Less transfer to Vote 47a	999,999 00	91,093,001 00	56,060,448 68	35,032,552 32	16,676,724 73
Stat.	Payments in connection with the Prairie Grain Advance Payments Act		1,011,239 48	1,011,239 48		3,099,935 24
Stat.	Contributions to employee benefit plans		112,000 00	112,000 00		123,500 00
Stat.	Payments in connection with the Two-Price Wheat Act		188,698,244 65	188,698,244 65		
	Expenditures from appropriations not required for 1975-76					83,079,540 70
			283,999,485 13	*248,308,946 10*	*35,690,539 03*	*104,294,169 21*
			564,197,279 25	517,536,514 61	46,660,764 64	353,893,609 71
	Foreign Investment Review Agency					
55	Program expenditures	$ 3,258,000 00				
	Transfer from Treasury Board Vote 15 public service bilingualism	9,000 00	3,267,000 00	2,877,210 99	389,789 01	1,792,368 33
Stat.	Contributions to employee benefit plans		323,500 00	323,500 00		148,685 99
			3,590,500 00	3,200,710 99	389,789 01	1,941,054 32
	Standards Council of Canada					
60	Payment to the Standards Council of Canada within the meaning of Section 17 of the Standards Council of Canada Act to be used for the general purposes of Section 5 of the Act		2,232,000 00	2,232,000 00		1,284,385 00
	Statistics Canada					
65	Program expenditures and contributions	$ 94,828,893 00				
	65a	600,000 00				
	65b	768,000 00				
	Transfer from Treasury Board Vote 15 public service bilingualism	510,400 00	96,707,293 00	95,292,367 99	1,414,925 01	86,585,591 76
Stat.	Contributions to employee benefit plans		8,082,104 00	8,082,104 00		7,464,823 00
Stat.	Refunds of amounts credited to revenue in previous years		8 99	8 99		119 79
			104,789,405 99	103,374,480 98	1,414,925 01	94,050,534 55
	Federal Business Development Bank					
70b	Payment to the Federal Business Development Bank for the purposes of sections 21, 22 and 23 of the Federal Business Development Act		1,750,000 00	1,700,303 89	49,696 11	
	Total		676,559,185 24	628,044,010 47	48,515,174 77	451,169,583 58

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	*Less:* Receipts credited to revenue	*Add:* Services provided by other departments	*Add:* Accommodation provided by this department	Total cost of programs
Department						
TRADE-INDUSTRIAL	1975-76	247,895		3,911		251,806
	1974-75	226,727		3,493		230,220
TOURISM	1975-76	21,333		621		21,954
	1974-75	22,873		728		23,601
GRAINS AND OILSEEDS	1975-76	248,309		84		248,393
	1974-75	104,294		107		104,401
Total department	1975-76	517,537		4,616		522,153
	1974-75	353,894		4,328		358,222
Foreign Investment Review Agency	1975-76	3,201		314		3,515
	1974-75	1,941		108		2,049
Standards Council of Canada	1975-76	2,232				2,232
	1974-75	1,284				1,284
Statistics Canada	1975-76	103,374	253	12,029		115,150
	1974-75	94,051	193	7,555		101,413
Federal Business Development Bank	1975-76	1,700				1,700
	1974-75					
Grand total	1975-76	628,044	253*	16,959		644,750
	1974-75	451,170	193	11,991		462,968

*No breakdown by program is available for departmental revenue of $69,717.

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Department								
TRADE-INDUSTRIAL PROGRAM								
Industry development	24,200	23,963	39	50	172,433	167,487	196,672	191,500
International trade development	28,927	27,888	27	22	5,607	5,350	34,561	33,260
Administration	15,189	14,381	550	379			15,739	14,760
Metric conversion	3,554	3,515	13	12			3,567	3,527
Contributions to employee benefit plans	4,848	4,848					4,848	4,848
	76,718	74,595	629	463	178,040	172,837	255,387	247,895
Add: services provided by other departments	3,911	3,911					3,911	3,911
Total cost of program	80,629	78,506	629	463	178,040	172,837	259,298	251,806
TOURISM PROGRAM								
Industry development	1,873	1,791		13	2,419	778	4,292	2,582
Marketing	17,055	15,188		19			17,055	15,207
Policy planning and industry relations	2,442	2,581	35	31	373	318	2,850	2,930
Contributions to employee benefit plans	614	614					614	614
	21,984	20,174	35	63	2,792	1,096	24,811	21,333
Add: services provided by other departments	621	621					621	621
Total cost of program	22,605	20,795	35	63	2,792	1,096	25,432	21,954

Programs by Activities – *Concluded*

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Department - *Concluded*								
GRAINS AND OILSEEDS PROGRAM								
Marketing	3,075	2,373	10	54	91,093	56,061	94,178	58,488
Grains payments					189,709	189,709	189,709	189,709
Contributions to employee benefit plans	112	112					112	112
	3,187	2,485	10	54	280,802	245,770	283,999	248,309
Add: services provided by other departments	84	84					84	84
Total cost of program	3,271	2,569	10	54	280,802	245,770	284,083	248,393
Foreign Investment Review Agency								
Administration	3,227	2,847	40	30			3,267	2,877
Contributions to employee benefit plans	324	324					324	324
	3,551	3,171	40	30			3,591	3,201
Add: services provided by other departments	314	314					314	314
Total cost of program	3,865	3,485	40	30			3,905	3,515
Standards Council of Canada								
National standardization					1,431	1,431	1,431	1,431
International standardization					801	801	801	801
Total Cost of program					2,232	2,232	2,232	2,232
Statistics Canada								
Economic accounts and statistical integration	9,157	9,249	32	13			9,189	9,262
Business statistics	31,175	30,478	84	85			31,259	30,563
Household and institutional statistics	19,072	18,515	43	34			19,115	18,549
Census	17,365	17,246	132	63			17,497	17,309
Statistical services	5,647	5,693	208	182			5,855	5,875
Marketing services	3,041	3,068	19	33			3,060	3,101
Administration and planning	10,434	10,338	279	282	19	13	10,732	10,633
Contributions to employee benefit plans	8,082	8,082					8,082	8,082
	103,973	102,669	797	692	19	13	104,789	103,374
Less: receipts credited to revenue	100	253					100	253
Add: services provided by other departments	11,613	12,029					11,613	12,029
Total cost of program	115,486	114,445	797	692	19	13	116,302	115,150
Federal Business Development Bank								
Management counselling	679	637					679	637
Management training	385	354					385	354
Information services	558	513					558	513
Administration	280	265					280	265
	1,902	1,769*					1,902	1,769
Less: revenues available within this program	152	69*					152	69
Total cost of program	1,750	1,700					1,750	1,700

*Figures taken from F.B.D.B. Annual Report.

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1975-76 Appropriations	1975-76 Expenditures	1974-75 Expenditures
TRADE–INDUSTRIAL PROGRAM			
Industry Development			
GRANTS			
Grants to universities, provincial research organizations and industrial associations to assist in the establishment and maintenance of centres of advanced technology in specific fields, industrial research associations and industrial research institutes	2,300	1,848	1,945
Grants to the Canadian food industry scholarship fund to assist the up-grading of technological capability in the food industry	15	15	15
Grants, scholarships, bursaries and awards to promote industrial design	585	462	555
Grants, scholarships and bursaries to promote the establishment, growth and efficiency of manufacturing and processing industries in Canada	253	228	250
Grants and fellowships to advance the management capabilities and practices of Canadian industry	500	335	124
	3,653	*2,888*	*2,889*
CONTRIBUTIONS			
Fees for membership in international organizations	160	153	114
Contributions to promote book design and conduct a national book design competition	50	45	
To assist Canadian manufacturing industry in financing the cost of industrial design projects	400	400	380
To advance the technological capability of Canadian manufacturing industry by supporting selected civil (non-defence) development projects	26,900	26,900	29,499
General incentives to industry for the expansion of scientific research and development in Canada	33,018	33,018	26,549
To develop and sustain the technological capability of Canadian defence industry for the purpose of defence export sales or civil export sales arising from that capability (a) by supporting selected development programs, (b) by paying one-half of the cost of the acquisition of new equipment required for plant modernization, and (c) by supporting the establishment of production capacity and qualified sources for production of component parts and materials	39,000	39,000	48,430
Contributions to provide for the establishment of development and productivity centres for the benefit of the Canadian textiles and clothing industries	287	25	4
Contribution to Fashion Canada	202	199	202
To assist manufacturers in Canada who are eligible under the General Adjustment Assistance Program subject to terms and conditions prescribed by the Governor in Council	200	55	47
Capital subsidies for the construction of commercial and fishing vessels, and to provide assistance to the shipbuilding industry, in accordance with regulations of the Governor in Council	58,000	58,000	45,000
Contribution to the Canadian Construction Information Corporation	695	398	935
To assist manufacturing and processing industries in undertaking productivity feasibility studies	500	500	396
Contributions to assist persons in Canada engaged or about to engage in tanning or in the manufacture of footwear, subject to terms and conditions prescribed by the Governor in Council	690	322	219
Contributions to advance the management capabilities and practices of Canadian Industry	300	211	253
Contribution to the Canadian Crafts Council towards the production of a booklet on the commercial aspects of craft production	10	10	
Contribution to the Shoe Manufacturers Association	33	33	
Contribution for the establishment of a Canadian Colour and Fashion Trend Services	50	45	
Contributions towards the operating costs of the Montreal International Book Fair	350	350	
Contribution to the University of Montreal Colloquium	3	3	
Contribution to the Quebec Furniture Manufacturer's Association	10	10	
Special lapsing allotment regarding National Research Council support of the remote manipulator system for the space shuttle	3,000		
Payments of G A A P Insurance Losses	4,922	4,922	1,209
Expenditures not required for current year			174
	168,780	*164,599*	*153,411*

Grants, Contributions and Other Transfer Payments–*Continued*

(in thousands of dollars)

	1975-76 Appropriations	1975-76 Expenditures	1974-75 Expenditures
CONTRIBUTIONS–*Concluded*			
International Trade Development			
Contributions to develop and sustain exports of Canadian goods and services: by increasing the participation of Canadian companies in capital projects abroad; by supporting work to identify and define market opportunities; by supporting work to adjust marketing methods to exploit identified opportunities; by stimulating the interest of foreign buyers in Canadian goods and services; by increasing the participation of Canadian companies in trade fairs abroad and by providing export consortia assistance	4,245	4,245	3,387
Contributions to promote the export of Canadian books	220	212	480
Contributions to Canadian companies and organizations for the purpose of expanding the total market for Canadian agricultural products other than grains and oilseeds	650	532	700
Payments of contributions to the Canadian Chamber of Commerce to cover a deficit in administration and issuance of ATA Carnets in Canada	25	25	66
Payment of a contribution to the Canada-United Kingdom Chamber of Commerce toward the additional costs of expanding operations in the United Kingdom	12	4	9
Contribution to the Canadian Chamber of Commerce for the administration and issuance of TIR Carnets in Canada	5	5	
Contribution to the Fisheries Council of Canada to promote fish consumption in the United States	200	182	
Contribution to the B C Forest Industry	250	145	
Expenditures not required for the current year			8
	5,607	*5,350*	*4,650*
Metric conversion			
Expenditures not required for the current year			17
			17
	178,040	172,837	160,967
TOURISM PROGRAM			
GRANTS			
Industry Development			
Grant to the Travel Industry Association of Canada	50	50	50
	50	*50*	*50*
CONTRIBUTIONS			
Industry Development			
Contributions to assist provinces in the formulation of tourism development plans and assistance to provinces or associations to prepare critical data base information and to improve the technological capability of the tourism industry	417	389	249
Contributions to national and commercial organizations to assist in achieving tourism objectives in fields such as research studies, familiarization tours, education, training and package tour development	52	44	55
Contributions towards the development of a year-round tourist resort at Gull Harbour Hecla Provincial Park, Manitoba	400	295	
Special lapsing allotment contribution (as per T B 737421)	1,500		
	2,369	*728*	*304*
Policy Planning and Industry Relations			
Fees for memberships in international organizations:			
International Union of Official Travel Organizations	20		24
Pacific Area Travel Association	3	2	2
Contributions to provinces, territories, carriers, tour wholesalers and tour operators to assist in tour development projects	350	316	30
Expenditures not required for the current year			18
	373	*318*	*74*
	2,792	1,096	428

Grants, Contributions and Other Transfer Payments–*Concluded*

(in thousands of dollars)

	1975-76 Appropriations	1975-76 Expenditures	1974-75 Expenditures
GRAINS AND OILSEEDS PROGRAM			
Marketing			
Grant to the Rapeseed Association of Canada to promote improvement in the manufacture of Canadian rapeseed products	300	300	300
Fees for membership in the International Wheat Council	110	100	58
Contribution to the Canada Grains Council	60	60	50
Payments in accordance with terms and conditions approved by the Governor in Council to facilitate sales of grain and grain products on credit to developing countries	15,000	9,667	11,332
Contributions to the Brazilian Government for technical and construction costs incurred in the construction of grain silos at grain importing and distributing points in Brazil	1,955	403	572
Assistance to Canadian companies and organizations in expanding the total effective market for Canadian grains and oilseeds by supporting selected projects	1,990	390	412
Contribution to the Canadian International Grains Institute	618	443	355
Payments to millers in Western Canada to equalize freight "stop-off" charges between Eastern and Western Canada on grain processed into flour for export	500	200	133
Contribution to POS Pilot Plan Corporation	3,360	644	35
Contributions to the Canadian Wheat Board to cover carrying charges on reserve stocks of feed grain	4,200	3,215	1,849
Payments to the Canadian Wheat Board for the purchase of covered grain hopper cars to facilitate the movement of Canadian grain exports	55,000	40,639	
Special lapsing allotment contribution (as per T B 737421)	8,000		
Expenditures not required for current year			3,430
	91,093	*56,061*	*18,526*
Grains Payments			
Payment in connection with the Prairie Grain Advance Payments Act (R.S. c. P-18)	1,011	1,011	3,100
Payments in connection with the Two-Price Wheat Act (Statutes of Canada 1974-75, chap. 54)	188,698	188,698	78,671
Expenditures not required for the current year			2,559
	189,709	*189,709*	*84,330*
	280,802	245,770	102,856
Total department	461,634	419,703	264,251
Standards Council of Canada			
Payment to the Standards Council of Canada within the meaning of section 17 of the Standards Council of Canada Act to be used for the general purposes of section 5 of the Act	2,232	2,232	1,284
Statistics Canada			
CONTRIBUTIONS			
Canada's fee for membership in the Inter-American Statistical Institute	11	11	11
Contribution to the International Statistical Institute	1	1	1
Contribution to the Association for Research in Income and Wealth	1	1	1
Contribution to the Customs Co-operation Council	6		
	19	13	13
Grand total	463,885	421,948	265,548

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Trade-Industrial Program	Tourism Program	Grains and Oilseeds Program	Total Department	Foreign Investment Review Agency	Standards Council of Canada	Statistics Canada	Federal Business Development Bank	Total
(1) Salaries and wages	45,410	5,483	990	51,883	2,843		71,562		126,288
	45,120	**5,450**	**1,024**	**51,594**	**2,404**		**69,311**		**123,309**
	38,955	*4,643*	*685*	*44,283*	*1,311*		*62,587*		*108,181*
(1) Other personnel costs	7,425	1,063	122	8,610	324		8,082		17,016
	6,986	**1,014**	**111**	**8,111**	**324**		**8,107**		**16,542**
	5,998	*909*	*128*	*7,035*	*162*		*7,491*		*14,688*
(2) Transportation and communications	8,614	3,375	250	12,239	110		5,667		18,016
	7,467	**2,623**	**318**	**10,408**	**133**		**4,836**		**15,377**
	6,884	*2,498*	*118*	*9,500*	*67*		*4,804*		*14,371*
(3) Information	2,461	8,323	60	10,844	48		1,742		12,634
	4,488	**7,518**	**93**	**12,099**	**38**		**1,510**		**13,647**
	3,979	*10,495*		*14,474*	*49*		*1,375*		*15,898*
(4) Professional and special services	10,339	2,959	1,536	14,834	102		6,635		21,571
	7,929	**2,446**	**805**	**11,180**	**67**		**7,274**		**18,521**
	7,231	*2,752*	*478*	*10,461*	*48*		*7,666*		*18,175*
(5) Rentals	237	173	100	510	49		3,824		4,383
	134	**75**	**57**	**266**	**2**		**4,562**		**4,830**
	166	*91*		*257*	*1*		*3,852*		*4,110*
(6) Purchased repair and upkeep	543	25		568			169		737
	526	**41**	**3**	**570**	**9**		**886**		**1,465**
	75	*32*		*107*			*151*		*258*
(7) Utilities, materials and supplies	1,643	571	119	2,333	75		5,422		7,830
	1,906	**971**	**74**	**2,951**	**189**		**6,176**		**9,316**
	1,936	*889*	*27*	*2,852*	*105*		*3,403*		*6,360*
(9) Construction and acquisition of machinery and equipment	629	35	10	674	40		899		1,613
	463	**63**	**54**	**580**	**30**		**692**		**1,302**
	415	*67*	*1*	*483*	*197*		*2,700*		*3,380*
(10) Grants, contributions and other transfer payments	178,040	2,792	280,802	461,634		2,232	19		463,885
	172,837	**1,096**	**245,770**	**419,703**		**2,232**	**13**		**421,948**
	160,967	*428*	*102,856*	*264,251*		*1,284*	*13*		*265,548*
(12) All other expenditures	46	12	10	68			768	1,902	2,738
	39	**36**		**75**	**5**		**7**	**1,700**	**1,787**
	121	*69*	*1*	*191*	*1*		*9*		*201*
(1-12) Total	255,387	24,811	283,999	564,197	3,591	2,232	104,789	1,902	676,711
	247,895	**21,333**	**248,309**	**517,537**	**3,201**	**2,232**	**103,374**	**1,700**	**628,044**
	226,727	*22,873*	*104,294*	*353,894*	*1,941*	*1,284*	*94,051*		*451,170*
(13) *Less:* receipts and revenues credited to the vote								152	152
Total net expenditures	255,387	24,811	283,999	564,197	3,591	2,232	104,789	1,750	676,559
	247,895	**21,333**	**248,309**	**517,537**	**3,201**	**2,232**	**103,374**	**1,700**	**628,044**
	*226,727**	*22,873*	*104,294*	*353,894*	*1,941*	*1,284*	*94,051*		*451,170*

*Amount of $1,941,000 transferred to the Foreign Investment Review Agency. This Agency was included in the Trade Industrial Program in the fiscal year 1974-75.

Amounts in roman type are 1975-76 appropriations.
Amounts in **bold** face type are 1975-76 expenditures.
Amounts in *Italic* type are 1974-75 expenditures.

Departmental Summary

(in thousands of dollars)

	Total	Department	Standards Council	Statistics Canada	Export Development Corporation
FINANCIAL RESOURCES UTILIZED FOR–					
Budgetary and other–					
Operating expenditures	208,075	97,254		102,669	
Capital expenditures	1,302	580		692	
Grants, contributions and other transfer payments	421,948	419,703	2,232	13	
Sums credited to revenue	69,970	69,717		253	
Sub-total	*701,295*	*587,254*	*2,232*	*103,627*	
Non-budgetary transactions–					
Increase in accounts receivable	59				
Decrease in accounts payable	730				
Other loans made to third parties					
Other repayments of loans received from third parties					401,388
Amounts advanced by Canada	555,109				25,000
Equity capital invested by Canada	135,457				
Acquisition of inventories					
Other reductions in liabilities and increases in assets	1,606				
Total financial resources utilized	1,394,256	587,254	2,232	103,627	426,388
FINANCIAL RESOURCES PROVIDED FROM–					
Budgetary allocations utilized–					
Annual appropriations	386,389	284,288	2,232	95,292	
Statutory appropriations	241,655	233,249		8,082	
Receipts credited to appropriations					
Sums credited to revenue	73,251	69,717		253	
Sales					
Other					
Depreciation charged as an expenditure					
Sub-total	*701,295*	*587,254*	*2,232*	*103,627*	
Non-budgetary transactions–					
Decrease in accounts receivable					
Increase in accounts payable					
Other repayments of loans made to third parties					
Other loans received from third parties					69,022
Repayments of amounts advanced by Canada	95,238				
Equity capital realized					
Decrease in inventories					
Other increases in liabilities or reduction in assets	2,041				
Total financial resources provided	798,574	587,254	2,232	103,627	69,022
Net financial resources utilized or net financial resources provided	595,682	nil	nil	nil	357,366

Loans to Canadair	Loans to Automotive Products Manufacturers	Loans to Manufacturers Plant Modernization	Loans to Manufacturers Kennedy Round	Loans to Person re: Manufacturer of Automotive Products	Loans for the Purchase of Shares of the De Havilland Aircraft	Loans to Footwear and Tanning Industries	Loans to Expand Grains and Oilseeds Markets	Loans to Pharmaceutical Products Manufacturers	Loans to Canadair Ltd. an Option Agreement to acquire Canadair Ltd.
12,938	264	5,938				1,152			25,170
					9,977				11,480
12,938	264	5,938			9,977	1,152			36,650
2,115	7,224	12,944		154				148	3,350
2,115	7,224	12,944		154				148	3,350
10,823	−6,960	−7,006		−154	9,977	1,152		−148	33,300

Departmental Summary--*Concluded*

(in thousands of dollars)

	Statistics Canada Revolving Fund	Departmental Field Offices in Canada and Posts Abroad	Securities Held in Trust	Deposit and Trust Accounts	Annuity Insurance and Pensions Accounts	Suspense Accounts	Foreign Investment Review Agency	Federal Business Development Bank
FINANCIAL RESOURCES UTILIZED FOR–								
Budgetary and other–								
Operating expenditures	3,281						3,171	1,700
Capital expenditures							30	
Grants, contributions and other transfer payments								
Sums credited to revenue								
Sub-total	*3,281*						*3,201*	*1,700*
Non-budgetary transactions–								
Increase in accounts receivable	59							
Decrease in accounts payable	730							
Other loans made to third parties								
Other repayments of loans received from third parties								
Amounts advanced by Canada		259						108,000
Equity capital invested by Canada								89,000
Acquisition of inventories								
Other reductions in liabilities and increases in assets				1,545		61		
Total financial resources utilized	4,070	259		1,545		61	3,201	198,700
FINANCIAL RESOURCES PROVIDED FROM–								
Budgetary allocations utilized–								
Annual appropriations							2,877	1,700
Statutory appropriations							324	
Receipts credited to appropriations								
Sums credited to revenue	3,281							
Sales								
Other								
Depreciation charged as an expenditure								
Sub-total	*3,281*						*3,201*	*1,700*
Non-budgetary transactions–								
Decrease in accounts receivable								
Increase in accounts payable								
Other repayments of loans made to third parties								
Other loans received from third parties								
Repayments of amounts advanced by Canada		281						
Equity capital realized								
Decrease in inventories								
Other increases in liabilities or reduction in assets			143	1,788		110		
Total financial resources provided	2,381	281	143	1,788		110	3,201	1,700
Net financial resources utilized or net financial resources provided	789	−22	−143	−243		−49	nil	197,000

Revenues

	1975-76	1974-75
Department		
Comparative Summary		
Non-Tax Revenue–		
A Return on investments	61,617,270 67	45,737,071 62
B Refunds of previous years' expenditure	4,945,325 21	2,203,454 44
C Miscellaneous	3,154,342 71	1,251,162 65
Total	$69,716,938 59	$49,191,688 71

	1975-76	1975-76
Details		
Non-Tax Revenue–		
A Return on investments:		
Interest on loans to the Export Development Corporation	59,139,132	
Interest on other loans	2,478,139	61,617,271
B Refunds of previous years' expenditure: assistance vote repayments		4,945,325
C Miscellaneous		3,154,343
Total		$69,716,939

	1975-76	1974-75
Statistics Canada		
Comparative Summary		
Non-Tax Revenue–		
A Refunds of previous years' expenditure	40,137 25	34,306 45
B Services and service fees	139,036 89	115,324 00
C Miscellaneous	73,693 08	43,510 24
Total	$252,867 22	$193,140 69

	1975-76
Details	
Non-Tax Revenue–	
A Refunds of previous years' expenditure	40,137
B Services and service fees: special tabulations $87,108; sundries $51,929	139,037
C Miscellaneous	73,693
Total	$252,867

Note–Statistics Canada distributes SC publications directly and collects the revenue from these sales on behalf of Information Canada in whose revenue account the funds are deposited. This total was $436,023 in 1975-76 and $349,090 in 1974-75.

Appendix

Statistics Canada Revolving Fund

(Authorized by Industry, Trade and Commerce Vote L82b, Appropriation Act No. 1, 1969, 1968-69, c.23)

BALANCE SHEET AS AT MARCH 31, 1976

ASSETS	1976	1975	LIABILITIES	1976	1975
Deposit with the Receiver General	$1,549,109	$1,855,051	Accounts payable	$1,323,364	$ 985,057
Accounts receivable	157,825	142,790	Advance payments on work in hand	383,418	1,012,604
			Due to Canada per statement of operations	152	180
			Working capital advance (see note) (authorized $250,000)		
	$1,706,934	$1,997,841		$1,706,934	$1,997,841

The accompanying note is an integral part of the financial statements.

Certified correct:

W.C. MACIVER
Director, Financial and Administrative Services

Approved:

P.G. KIRKHAM
Chief Statistician of Canada

Statistics Canada Revolving Fund—*Concluded*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1976

	1976	1975
Income–		
Recoveries in respect of special statistical services performed for government departments and agencies, and others	$3,281,138	$3,359,510
Expense–		
Salaries, wages and employee benefits	1,645,222	1,652,789
Professional services	622,792	302,273
Enumerators	335,998	810,128
Office supplies	296,442	247,448
Accommodation	246,882	129,122
Travel	39,809	73,513
Printing	32,600	93,105
Equipment rental	27,435	12,312
Telephone and telegraph	13,912	10,557
Postage	12,559	13,982
Other	7,335	14,101
	$3,280,986	$3,359,330
Excess of income over expense to be transferred to Canada	$ 152	$ 180

RECONCILIATION WITH PUBLIC ACCOUNTS AT MARCH 31, 1976

Balance on deposit with Receiver General per balance sheet		$1,549,109
Funds received after March 31, 1976		
Accounts receivable	$ 85,678	
Advance payments	23,300	108,978
		1,658,087
Payments made after March 31, 1976 recorded in the Consolidated Revenue Fund at that date		1,326,936
Balance on deposit with Receiver General per Public Accounts		$ 331,151

The accompanying note is an integral part of the financial statements.

NOTE TO THE FINANCIAL STATEMENTS

Operations of the Statistics Canada Revolving Fund were financed by advance payments received from government departments and others; consequently there were no drawings made against the working capital advance authorized.

AUDITOR GENERAL OF CANADA

Ottawa, Ontario
August 6, 1976

The Honourable Donald C. Jamieson, P.C., M.P.,
Minister of Industry, Trade and Commerce
Ottawa, Ontario.

Dear Mr. Jamieson,

I have examined the balance sheet of the Statistics Canada Revolving Fund as at March 31, 1976 and the related statement of operations for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements give a true and fair view of the financial position of the Fund as at March 31, 1976 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Yours sincerely,

J.J. MACDONELL
Auditor General of Canada.

SECTION 11

1975-76
PUBLIC ACCOUNTS

Justice

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JUSTICE

Objectives

ADMINISTRATION OF JUSTICE PROGRAM

—To provide legal services to the Government of Canada and to government departments and agencies; to superintend the administration of justice in Canada in all matters not within provincial jurisdiction, and to propose policy initiatives in connection therewith.

SUPREME AND FEDERAL COURTS OF CANADA PROGRAM

—To provide a general court of appeal for Canada and an additional court for the better administration of the laws of Canada.

LAW REFORM COMMISSION OF CANADA PROGRAM

—To study and keep under review on a continuing and systematic basis the statutes and other laws comprising the laws of Canada with a view to making recommendations for their improvement, modernization and reform.

TAX REVIEW BOARD PROGRAM

—To provide an easily accessible and independent tribunal for the informal and expeditious disposition of disputes between taxpayers and the Minister of National Revenue.

Note: In 1975-76 the Canada and Quebec Pension Plans and the Death Benefit Account were charged to each department. In prior years the costs were entirely reflected in Treasury Board's budgetary expenditures.

For comparative purposes the 1974-75 figures have been adjusted.

Appropriations and Expenditures

Vote			1975-76 Appropriations	1975-76 Expenditures	Unexpended Balances	1974-75 Expenditures
			$	$	$	$
	ADMINISTRATION OF JUSTICE PROGRAM					
1	Operating expenditures, travelling and other allowances and expenses for judges not provided for by the Judges Act including authority, notwithstanding subsection 21(8) of that Act, to pay travelling allowances to a judge of a district court in Ontario in respect of his attendance at any place in a district other than that at which or in the immediate vicinity of which he is by law obliged to reside on the same basis as expenses are paid to county court judges pursuant to subsection 21(1) of that Act	$22,134,000 00				
	1b To authorize the transfer of $939,999 from Justice Vote 10, Appropriation Act No. 3, 1975, for the purposes of this Vote	1 00				
	Transfer from Vote 10	939,999 00				
	Transfer from Treasury board Vote 15 public service bilingualism	207,800 00	23,281,800 00	22,563,314 19	718,485 81	18,912,452 83
5	Canadian Judicial Council–Operating expenditures	$ 134,000 00				
	Transfer from Treasury Board Vote 15 public service bilingualism	5,000 00				
		139,000 00				
	Less transfer to Vote 25	35,999 00	103,001 00	99,358 34	3,642 66	91,615 64
10	The grants listed in the Estimates and contributions	$15,682,700 00				
	Less transfer to:					
	Vote 1	$939,999 00				
	Vote 15	57,999 00				
	Vote 25	211,000 00				
		1,208,998 00	14,473,702 00	14,429,251 00	44,451 00	11,609,731 93
Stat.	Minister of Justice–Salary and motor car allowance		25,655 82	25,655 82		16,999 92
Stat.	Judges' salaries, allowances and annuities		34,642,538 32	34,642,538 32		21,352,727 44
Stat.	Contributions to employee benefit plans		3,920,000 00	3,920,000 00		3,942,100 00
			76,446,697 14	*75,680,117 67*	*766,579 47*	*55,925,627 76*
	SUPREME AND FEDERAL COURTS OF CANADA PROGRAM					
15	Supreme Court of Canada–Operating expenditures	$ 1,031,000 00				
	15b To authorize the transfer of $57,999 from Justice Vote 10, $162,000 from Justice Vote 20 and $34,000 from Justice Vote 30, Appropriation Act No. 3, 1975, for the purposes of this Vote	1 00				
	Transfer from Vote 10	57,999 00				
	Transfer from Vote 20	162,000 00				
	Transfer from Vote 30	34,000 00				
	Transfer from Treasury Board Vote 15 public service bilingualism	5,000 00	1,290,000 00	1,275,822 82	14,177 18	1,032,302 12
20	Federal Court of Canada–Operating expenditures	$2,295,000 00				
	Less transfer to Vote 15	162,000 00	2,133,000 00	2,002,683 57	130,316 43	1,737,770 05
Stat.	Contributions to employee benefit plans		268,000 00	268,000 00		240,200 00
			3,691,000 00	*3,546,506 39*	*144,493 61*	*3,010,272 17*
	LAW REFORM COMMISSION OF CANADA PROGRAM					
25	Program expenditures	$ 1,824,000 00				
	25b To authorize the transfer of $35,999 from Justice Vote 5, $211,000 from Justice Vote 10 and $134,000 from Justice Vote 30, Appropriation Act No. 3, 1975, for the purposes of this Vote	1 00				
	Transfer from Vote 5	35,999 00				
	Transfer from Vote 10	211,000 00				
	Transfer from Vote 30	134,000 00	2,205,000 00	2,144,280 89	60,719 11	2,063,120 52
Stat.	Contributions to employee benefit plans		49,000 00	49,000 00		44,500 00
			2,254,000 00	*2,193,280 89*	*60,719 11*	*2,107,620 52*
	TAX REVIEW BOARD PROGRAM					
30	Program expenditures	$ 761,000 00				
	Transfer from Treasury Board Vote 15 public service bilingualism	1,000 00				
		762,000 00				
	Less transfer to:					
	Vote 15	$ 34,000 00				
	Vote 25	134,000 00	168,000 00			
			594,000 00	572,480 32	21,519 68	537,657 18
Stat.	Members' salaries, allowances and annuities and amounts paid pursuant to subsection 19(1) of the Tax Review Board Act		237,760 09	237,760 09		227,747 30
Stat.	Contributions to employee benefit plans		85,000 00	85,000 00		83,300 00
			916,760 09	*895,240 41*	*21,519 68*	*848,704 48*
	Total		83,308,457 23	82,315,145 36	993,311 87	61,892,224 93

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	*Less:* Receipts credited to revenue	*Add:* Services provided by other departments	*Add:* Accommodation provided by this department	Total cost of programs
ADMINISTRATION OF JUSTICE	1975-76	75,680	446	1,730		76,964
	1974-75	55,926	300	1,817		57,443
SUPREME AND FEDERAL COURTS OF CANADA	1975-76	3,547	136	1,172		4,583
	1974-75	3,010	127	1,275		4,158
LAW REFORM COMMISSION OF CANADA	1975-76	2,193		121		2,314
	1974-75	2,108	1	131		2,238
TAX REVIEW BOARD	1975-76	895	2	162		1,055
	1974-75	848	1	103		950
Total	1975-76	82,315	584	3,185		84,916
	1974-75	61,892	429	3,326		64,789

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
ADMINISTRATION OF JUSTICE PROGRAM								
Administration	5,748	5,207	565	564	14,407	14,362	20,720	20,133
Legal services	16,336	16,218					16,336	16,218
Canadian Judicial Council	102	98	1	1			103	99
Judges' salaries and allowances	30,526	30,468					30,526	30,468
Judges' annuities and allowances to widows					4,842	4,842	4,842	4,842
Contributions to employee benefit plans	3,920	3,920					3,920	3,920
	56,632	55,911	566	565	19,249	19,204	76,447	75,680
Less: receipts credited to revenue	446	446					446	446
Add: services provided by other departments	1,730	1,730					1,730	1,730
Total cost of program	57,916	57,195	566	565	19,249	19,204	77,731	76,964
SUPREME AND FEDERAL COURTS OF CANADA PROGRAM								
Supreme Court	1,273	1,259	17	17			1,290	1,276
Federal Court	2,075	1,962	58	41			2,133	2,003
Contributions to employee benefit plans	268	268					268	268
	3,616	3,489	75	58			3,691	3,547
Less: receipts credited to revenue	136	136					136	136
Add: services provided by other departments	1,172	1,172					1,172	1,172
Total cost of program	4,652	4,525	75	58			4,727	4,583
LAW REFORM COMMISSION OF CANADA								
Law Reform Commission of Canada	2,196	2,136	9	8			2,205	2,144
Contribution to employee benefit plan	49	49					49	49
	2,245	2,185	9	8			2,254	2,193
Add: services provided by other departments	121	121					121	121
Total cost of program	2,366	2,306	9	8			2,375	2,314
TAX REVIEW BOARD PROGRAM								
Tax Review Board	777	758	55	52			832	810
Contribution to employee benefit plan	85	85					85	85
	862	843	55	52			917	895
Less: receipts credited to revenue	2	2					2	2
Add: services provided by other departments	162	162					162	162
Total cost of program	1,022	1,003	55	52			1,077	1,055

Grants, Contributions and other Transfer Payments

(in thousands of dollars)

	1975-76 Appropriations	1975-76 Expenditures	1974-75 Expenditures
Grant to the Uniform Law Conference of Canada to assist in payment of administrative expenses	2	2	
Grant to the Uniform Law Conference for the research purposes of the Conference	25	25	
Grant to the International Commission of Jurists	10	10	10
Grant to l'Institut international de droit d'expression francaise (I.D.E.F.)	2		2
Grants to various associations who are concerned with the development of law in Canada	10	10	9
Grants for research in the legal field	9	8	10
Grants to encourage student specialization in legislative drafting	36	33	12
Grants to encourage Native People to enter the legal profession	53	53	35
Grants for research in the field of criminology	75	75	
Grants for the Duff-Rinfret graduate scholarship program	52	50	
Grant to the Faculty of Law, McGill University	5	5	
Grants for the education of Native People in the legal system	4		
Gratutities to the widows or such dependents of Judges who die while in office provided that the amount for this grant may be increased or decreased subject to the approval of the Treasury Board	67	67	33
Pensions under the Judges Act	4,775	4,775	3,595
Contributions to the Provinces and Territories in accordance with agreements with the minister on behalf of Canada to assist in the operation of legal aid systems	11,108	11,097	9,166
Contributions to the Provinces and Territories in accordance with agreements with the Minister on behalf of Canada to assist in the operation of programs to compensate victims of violent crime	747	746	639
Contributions to individual neighbourhood projects to assist with the cost of legal aid	390	386	370
Contribution to Native court-worker program	1,042	1,041	624
Contribution to Canadian Association of Chiefs of Police and to Provinces to employ law students with police forces	201	201	224
Contributions for a summer exchange program between civil and common law students	187	179	154
Contribution to the Canadian Law Information Council	352	352	110
Contribution to Commissioners on uniformity of legislation			25
Contribution–National Indian Brotherhood			10
Contributions for the law of the layman project	35	26	
Contribution to Canadian Association of Chiefs of Police (law Amendments Committee)	10	10	10
Contribution to the Canadian Association of Provincial Court Judges	22	23	
Contribution to the Canadian Council on Social Development	30	30	
Expenditures not required for the current year			166
Total	19,249	19,204	15,204

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Administration of Justice Program	Supreme and Federal Courts of Canada Program	Law Reform Commission of Canada Program	Tax Review Board Program	Total
(1) Salaries and wages	46,131	2,196	398	574	49,299
	45,841	**2,112**	**382**	**558**	**48,893**
	31,094	*1,855*	*392*	*545*	*33,886*
(1) Other personnel costs	3,934	268	49	85	4,336
	3,932	**268**	**49**	**85**	**4,334**
	3,942	*240*	*45*	*83*	*4,310*
(2) Transportation and communications	2,459	197	210	96	2,962
	2,428	**189**	**209**	**95**	**2,921**
	1,679	*139*	*172*	*87*	*2,077*
(3) Information	408	218	489	2	1,117
	399	**217**	**449**	**2**	**1,067**
	372	*82*	*278*		*732*
(4) Professional and special services	1,544	338	992	70	2,944
	1,513	**298**	**991**	**69**	**2,871**
	880	*248*	*1,118*	*59*	*2,305*
(5) Rentals	85	105	4		194
	79	**103**	**4**	**1**	**187**
	22	*90*	*2*	*5*	*119*
(6) Purchased repair and upkeep	49	12	3	2	66
	43	**10**	**2**	**2**	**57**
	30	*4*	*1*	*3*	*38*
(7) Utilities, materials and supplies	1,070	240	87	31	1,428
	805	**240**	**86**	**30**	**1,161**
	980	*229*	*72*	*25*	*1,306*
(8) Construction and acquisition of land, buildings and equipment	229	33	2	40	304
	229	**32**	**2**	**37**	**300**
(9) Construction and acquisition of machinery and equipment	337	42	7	15	401
	336	**26**	**6**	**15**	**383**
	1,167	*112*	*7*	*40*	*1,326*
(10) Grants, contributions and other transfer payments	19,249				19,249
	19,204				**19,204**
	15,204				*15,204*
(12) All other expenditures	951	42	13	2	1,008
	871	**52**	**13**	**1**	**937**
	556	*11*	*21*	*1*	*589*
Total net expenditures	76,446	3,691	2,254	917	83,308
	75,680	**3,547**	**2,193**	**895**	**82,315**
	55,926	*3,010*	*2,108*	*848*	*61,892*

Amounts in roman type are 1975-76 appropriations.
Amounts in **bold face** type are 1975-76 expenditures.
Amounts in *italic* type are 1974-75 expenditures.

Departmental Summary

(in thousands of dollars)

	Total	Department	Federal and Supreme Courts	Law Reform Commission	Tax Review Board
FINANCIAL RESOURCES UTILIZED FOR–					
Budgetary and other–					
Operating expenditures	62,428	55,911	3,489	2,185	843
Capital expenditures	683	565	58	8	52
Grants, contributions and other transfer payments	19,204	19,204			
Sums credited to revenue	584	446	136		2
Sub-total	*82,899*	*76,126*	*3,683*	*2,193*	*897*
Non-budgetary transactions–					
Increase in accounts receivable					
Decrease in accounts payable					
Other loans made to third parties					
Other repayments of loans received from third parties					
Amounts advanced by Canada					
Equity capital invested by Canada					
Acquisition of inventories					
Other reductions in liabilities and increases in assets					
Total financial resources utilized	82,899	76,126	3,683	2,193	897
FINANCIAL RESOURCES PROVIDED FROM–					
Budgetary allocations utilized–					
Annual appropriations	43,087	37,092	3,279	2,144	572
Statutory appropriations	39,228	38,588	268	49	323
Receipts credited to appropriations					
Sums credited to revenue	584	446	136		2
Sales					
Other					
Depreciation charged as an expenditure					
Sub-total	*82,899*	*76,126*	*3,683*	*2,193*	*897*
Non-budgetary transactions–					
Decrease in accounts receivable					
Increase in accounts payable					
Other repayments of loans made to third parties					
Other loans received from third parties					
Repayments of amounts advanced by Canada					
Equity capital realized					
Decrease in inventories					
Other increases in liabilities or reduction in assets					
Total financial resources provided	82,899	76,126	3,683	2,193	897
Net financial resources utilized or net financial resources provided	nil	nil	nil	nil	nil

Revenues

	1975-76	1974-75
Comparative Summary		
Non-Tax Revenue–		
A Refund of previous years' expenditure	70,638 71	42,154 26
B Services and service fees	1,415 95	94,056 82
C Proceeds from sales	668 00	430 10
D Miscellaneous	511,641 33	291,942 87
Total	$584,363 99	$428,584 05

	1975-76
Details	
A Refunds of previous years' expenditure	70,639
B Services and service fees: costs $1,416	1,416
C Proceeds from sales	668
D Miscellaneous: fines and forfeitures–Northwest Territories $220,261, Yukon Territories $109,822; contributions to superannuation–Judges $41,825; Supreme Court fees $25,015; Federal Court revenues $111,390, sundries 3,328	511,641
Total	$584,364

SECTION 12

1975-76
PUBLIC ACCOUNTS

Labour

Department
Canada Labour Relations Board
Information Canada

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LABOUR

Department

Objective

—To promote and protect:

The rights of the parties involved in the world of work;

A working environment conducive to physical and social well-being;

A fair return for efforts in the work place;

And in all cases to ensure equitable access to employment opportunities.

Canada Labour Relations Board

Objective

—To contribute to and promote effective industrial relations in any work, undertaking or business that falls within the authority of the Parliament of Canada.

Information Canada

Objectives

—To explain many aspects of federal government policies and programs to Canadians; to provide information that will assist the Government in assessing what Canadians think about federal policies and programs; on request, to co-ordinate federal information programs and assist departments and agencies to improve the quality and efficiency of their information services.

—To provide an effective and economical exhibit and display service to federal government departments and agencies on a recovery basis.

—To provide information to the public and governments through a publishing service and to promote a high standard of excellence in government publications.

Note: In 1975-76 the Canada and Quebec Pension Plans and the Death Benefit Account were charged to each department. In prior years the costs were entirely reflected in Treasury Board's budgetary expenditures.

For comparative purposes the 1974-75 figures have been adjusted.

Appropriations and Expenditures

Vote			1975-76 Appropriations	1975-76 Expenditures	Unexpended Balances	1974-75 Expenditures
			$	$	$	$
	Department					
1	Program expenditures, the grants listed in the Estimates, contributions and the expenses of delegates engaged in activities related to Canada's role in international labour affairs	$16,586,000 00				
	1a	1,779,656 00				
	1b	1 00				
	Transfer from Treasury Board Vote 15 public service bilingualism	242,600 00	18,608,257 00	17,638,558 52	969,698 48	15,966,892 88
Stat.	Minister of Labour—Salary and motor car allowance		25,695 80	25,695 80		16,999 92
Stat.	Payments of compensation respecting Public Service Employees (R.S. c. G-8) and Merchant Seamen (R.S. c. M-11)		7,775,254 17	7,775,254 17		6,904,120 95
Stat.	Contributions to employee benefit plans		1,307,000 00	1,307,000 00		1,200,000 00
			27,716,206 97	*26,746,508 49*	*969,698 48*	*24,088,013 75*
	Canada Labour Relations Board					
5	Program expenditures	$ 2,221,000 00				
	5b	50,000 00				
	Transfer from Treasury Board Vote 5 contingencies	50,000 00				
	Transfer from Treasury Board Vote 15 public service bilingualism	21,100 00	2,342,100 00	2,306,081 47	36,018 53	2,000,735 44
Stat.	Contributions to employee benefit plans		190,000.00	190,000 00		125,700 00
	Expenditures from appropriations not required for 1975-76					1,065 10
			2,532,100 00	*2,496,081 47*	*36,018 53*	*2,127,500 54*
	Information Canada					
10	Program expenditures and authority to spend revenue received during the year	$ 9,113,000 00				
	10a To extend the purposes of Labour Vote 10, Appropriation Act No. 3, 1975, to include reimbursement in the amount of $732,747 toward the operating loss of the Expositions Revolving Fund established by Loans, Investments and Advances Vote L149b, Appropriation Act No. 1, 1970; additional amount required	732,747 00				
	Transfer from Treasury Board Vote 15 public service bilingualism	95,100 00	9,940,847,00	9,933,198 91	7,648 09	8,601,821 34
Stat.	Contributions to employee benefit plans		570,000 00	570,000 00		444,200 00
			10,510,847 00	*10,503,198 91*	*7,648 09*	*9,046,021 34*
	Total		40,759,153 97	39,745,788 87	1,013,365,10	35,261,535 63

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	*Less:* Receipts credited to revenue	*Add:* Services provided by other departments	*Add:* Accommodation provided by this department	Total cost of programs
Department	1975-76	26,747	97	2,098		28,748
	1974-75	24,088	117	1,550		25,521
Canada Labour Relations Board	1975-76	2,496	7	472		2,961
	1974-75	2,128	3	296		2,421
Information Canada	1975-76	10,503	1			10,502
	1974-75	9,046	1,733	869		8,182
Total	1975-76	39,746	105	2,570		42,211
	1974-75	35,262	1,853	2,715		36,124

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Department								
General administration	4,966	5,493	565	598	42	37	5,573	6,128
Public relations and information services	1,208	1,209					1,208	1,209
Industrial relations	2,557	2,491		8			2,557	2,499
Employment standards	5,613	5,007		20	15	15	5,628	5,042
Research and development	2,986	2,170		1	65	65	3,051	2,236
Transitional assistance benefits					10	7	10	7
Adjustment assistance benefits					607	544	607	544
Payments of compensation respecting public service employees and merchant seamen	7,762	7,762			13	13	7,775	7,775
Contributions to employee benefit plans	1,307	1,307					1,307	1,307
	26,399	25,439	565	627	752	681	27,716	26,747
Less: receipts credited to revenue		97						97
Add: services provided by other departments	2,098	2,098					2,098	2,098
Total cost of program	28,497	27,440	565	627	752	681	29,814	28,748
Canada Labour Relations Board								
Canada Labour Relations Board	2,520	2,469	12	27			2,532	2,496
Less: receipts credited to revenue	5	7					5	7
Add: services provided by other departments	472	472					472	472
Total cost of program	2,987	2,934	12	27			2,999	2,961
Information Canada								
Enquiry services	2,714	3,132	85	33			2,799	3,165
Communication services	1,416	1,151	4	11			1,420	1,162
Publishing and distributing services	2,500	2,500					2,500	2,500
Audio-visual services	221	901					221	901
Administration	3,085	2,569	16	38			3,101	2,607
Contributions to employee benefit plans	570	570					570	570
	10,506	10,823	105	82			10,611	10,905
Less: receipts and revenues credited to the vote	100	402					100	402
	10,406	10,421		82			10,511	10,503
Less: receipts credited to revenue		1						1
Add: services provided by other departments	798						798	
Total cost of program	11,204	10,420	105	82			11,309	10,502

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1975-76 Appropriations	1975-76 Expenditures	1974-75 Expenditures
Department			
Grant to Labour College of Canada	25	25	25
Grants for special research studies in the labour field	15	15	11
Grants to International Institute for Labour Studies at Geneva, Switzerland, including grants to Canadian scholars to work at the Institute	25	25	25
Grants for special research studies in the labour field	40	40	40
Payments of transitional assistance benefits in accordance with regulations approved by the Governor in Council, to workers in automotive manufacturing and parts industries who become or have become unemployed as a result of the operation of the Canada-United States agreement on automotive products including undischarged commitments of previous years	10	7	56
Payments of adjustment assistance benefits in accordance with terms and conditions prescribed by the Governor in Council, to workers in the textile, clothing, leather footwear and tanning industries, in circumstances where a significant number become unemployed as a result of a significant reduction in tariffs, or as a result of conditions established for special measures of protection or because, although injury or a threat thereof due to import competition has been established special measures of protection are not deemed practicable	607	544	380
Merchant Seamen Compensation–Supplementary compensation to certain widows and dependent children of seamen and for extension of allowance payments for children under 21 who are attending school (R.S. c. M-11)	13	13	13
Contribution to the Industrial Relations Centre of McGill University to provide funds for the International Conference on trends in industrial and labour relations	17	12	25
Expenditures not required for current year			5
Total	752	681	580

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Department	Canada Labour Relations Board	Information Canada	Total
(1) Salaries and wages	11,590	1,745	4,764	18,099
	11,234	**1,613**	**4,773**	**17,620**
	10,579	*1,299*	*4,047*	*15,925*
(1) Other personnel costs	8,040	190	570	8,800
	8,041	**190**	**570**	**8,801**
	7,102	*126*	*446*	*7,674*
(2) Transportation and communications	857	253	411	1,521
	982	**233**	**659**	**1,874**
	973	*209*	*413*	*1,595*
(3) Information	929	80	122	1,131
	514	**59**	**11**	**584**
	734	*77*	*13*	*824*
(4) Professional and special services	4,059	135	799	4 993
	3,494	**244**	**1,284**	**5,022**
	2,454	*175*	*958*	*3,587*
(5) Rentals	69	30	112	211
	96	**36**	**169**	**301**
	73	*44*	*87*	*204*
(6) Purchased repair and upkeep	28	3	19	50
	25		**16**	**41**
	25	*1*	*13*	*39*
(7) Utilities, materials and supplies	292	74	476	842
	382	**80**	**274**	**736**
	515	*108*	*321*	*944*
(9) Construction and acquisition of machinery and equipment	565	12	105	682
	627	**27**	**83**	**737**
	616	*83*	*49*	*748*
(10) Grants, contributions and other transfer payments	752			752
	681			**681**
	580			*580*
(12) All other expenditures	535	10	3,233	3,778
	671	**14**	**3,066**	**3,751**
	437	*6*	*3,038*	*3,481*
(1-12) Total	27,716	2,532	10,611	40,859
	26,747	**2,496**	**10,905**	**40.148**
	24,088	*2,128*	*9,385*	*35,601*
(13) *Less:* receipts and revenues credited to the vote			100	100
			402	**402**
			339	*339*
Total net expenditures	27,716	2,532	10,511	40.759
	26,747	**2,496**	**10,503**	**39,746**
	24,088	*2,128*	*9,046*	*35,262*

Amounts in roman type are 1975-76 appropriations.
Amounts in **bold face** type are 1975-76 expenditures.
Amounts in *italic* type are 1974-75 expenditures.

Departmental Summary

(in thousands of dollars)

	Total	Department	Information Canada	Canada Labour Relations Board	Information Canada Expositions Revolving Fund	Information Canada Publishing Revolving Fund	Securities Held in Trust	Deposit and Trust Accounts	Annuity, Insurance and Pension Accounts	Suspense Accounts
FINANCIAL RESOURCES UTILIZED FOR–										
Budgetary and other–										
Operating expenditures	55,554	25,439	10,823	2,469	8,444	8,379				
Capital expenditures	767	627	82	27	21	10				
Grants, contributions and other transfer payments	681	681								
Sums credited to revenue	105	97	1	7						
Sub-total	*57,107*	*26,844*	*10,906*	*2,503*	*8,465*	*8,389*				
Non-budgetary transactions–										
Increase in accounts receivable	341				41	300				
Decrease in accounts payable	431				431					
Other loans made to third parties										
Other repayments of loans received from third parties										
Amounts advanced by Canada										
Equity capital invested by Canada	219					219				
Acquisition of inventories										
Other reductions in liabilities and increases in assets	632				160			472		
Total financial resources utilized	58,730	26,844	10,906	2,503	9,097	8,908		472		
FINANCIAL RESOURCES PROVIDED FROM–										
Budgetary allocations utilized–										
Annual appropriations	31,428	17,639	9,933	2,306	1,550					
Statutory appropriations	9,868	9,108	570	190						
Receipts credited to appropriations	402		402							
Sums credited to revenue	1,214	97	1	7		1,109				
Sales	12,606				7,781	4,825				
Other	2,558					2,558				
Depreciation charged as an expenditure	52				40	12				
Sub-total	*58,128*	*26,844*	*10,906*	*2,503*	*9,371*	*8,504*				
Non-budgetary transactions–										
Decrease in accounts receivable										
Increase in accounts payable	1,402					1,402				
Other repayments of loans made to third parties										
Other loans received from third parties										
Repayments of amounts advanced by Canada										
Equity capital realized										
Decrease in inventories	226				226					
Other increases in liabilities or reduction in assets	533				154			379		
Total financial resources provided	60,289	26,844	10,906	2,503	9,751	9,906		379		
Net financial resources utilized or net financial resources provided	−1,559	nil	nil	nil	−654	−908		93		

Revenues

	1975-76	1974-75
Department		
Comparative Summary		
Non-Tax Revenue–		
Return on investments		312 07
Refunds of previous years' expenditure	19,075 31	5,282 83
Services and service fees	3,381 02	4,255 03
Proceeds from sales	453 52	313 91
Miscellaneous	73,732 39	107,096 57
Total	$96,642 24	$117,260 41

	1975-76	1974-75
Canada Labour Relations Board		
Comparative Summary		
Non-Tax Revenue–		
A Refund of previous years' expenditure	1,557 62	63 15
B Proceeds from sales	5,036 25	2,497 00
Total	$6,593 87	$2,560 15

	1975-76
Details	
Non-Tax Revenue–	
A Refund of previous years' expenditure	1,558
B Proceeds from sales: sale of transcripts	5,036
Total	$6,594

	1975-76	1974-75
Information Canada		
Comparative Summary		
Non-Tax Revenue–		
Refunds of previous years' expenditure	1,162 62	1,732,206 57
Miscellaneous		207 50
Total	$1,162 62	$1,732,414 07

Appendix 1

Information Canada – Expositions Revolving Fund

(Authorized by Supply and Services Vote 149b, Appropriation Act No. 1, 1970)

BALANCE SHEET AS AT MARCH 31, 1976

ASSETS	1976	1975
Current assets		
Accounts receivable	$608,813	$ 567,914
Inventories–at cost		
Production materials	83,732	343,660
Work-in-process	45,335	11,573
	129,067	355,233
	737,880	923,147
Fixed assets–at cost		
Machinery and equipment	248,226	229,090
Furniture and fixtures	117,193	115,927
	365,419	345,017
Less: Accumulated allowance for depreciation	206,602	166,093
	158,817	178,924
	$896,697	$1,102,071

LIABILITIES	1976	1975
Current liabilities		
Accounts payable and accured liabilities	$ 600,308	$1,031,617
Advances by departments and agencies of the Government of Canada	1,371	7,897
Due to Receiver General	153,907	
	755,586	1,039,514
EQUITY		
Advances from Canada as working capital (authorized $1,750,000)	(42,124)	591,783
Replacement funds available for purchase of fixed assets	(153,118)	(132,832)
	(195,242)	458,951
Capital assets financed from parliamentary appropriations	336,353	336,353
Deficit		
Balance at beginning of year	732,747	536,763
Net loss for year	663,346	732,747
	1,396,093	1,269,510
Recovered from Labour Vote 10a, $700,000, and Supply and Services Vote 5b, $850,000 (Labour Vote 10 in 1975)	1,550,000	536,763
Less: Due to Receiver General–Amount recovered in excess of deficit	153,907	
	1,396,093	536,763
Balance at end of year		732,747
	141,111	62,557
	$ 896,697	$1,102,071

The accompanying notes are an integral part of the financial statements.

The audited financial statements were not available at date of printing.

Certified correct:

D. H. BEATTY
Acting Comptroller

Approved:

J. M. DESROCHES
Deputy Minister of Supply

Information Canada – Expositions Revolving Fund—*Concluded*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1976

	1976	1975
Sales		
Exhibitions and displays	$7,780,910	$7,581,439
Cost of sales		
Direct project costs		
Materials	494,025	553,020
Exhibit space rental costs	436,731	607,984
Customs, freight and duty	591,587	400,549
Travel and communications	166,752	117,774
Subcontracts	2,729,921	2,981,774
	4,419,016	4,661,101
Production costs		
Shop production	1,477,951	1,291,298
Project management	752,601	737,381
Design	854,455	653,873
Receiving and shipping	169,049	183,681
Storage	212,783	165,963
	3,466,839	3,032,196
	7,885,855	7,693,297
Work-in-process	(45,335)	(11,573)
	7,840,520	7,681,724
Administration expense	603,736	632,462
	8,444,256	8,314,186
Net loss for year	$ 663,346	$ 732,747

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS

1. Transfer of Administration of Expositions Revolving Fund

   Under Order in Council P.C. 1976-104 of January 20, 1976 reporting responsibility for the administration and operation of the Information Canada Expositions Revolving Fund was transferred from the Minister of Labour to the Minister of Supply and Services.

2. Accounting policy

   Fixed assets and depreciation

   Fixed assets are stated at acquisition cost. Depreciation is calculated at varying rates on a straight line basis over the estimated life of the assets and is not charged in the year of acquisition.

3. Supplementary information

   Expense includes $40,509 for depreciation and $109,369 for interest.

Appendix 2

Information Canada – Publishing Revolving Fund

(Authorized by Appropriation Act No. 3, 1974, Labour Vote L15)

BALANCE SHEET AS AT MARCH 31, 1976

ASSETS	1976	1975
Current assets		
Accounts receivable		
Government departments and agencies	$ 172,508	$ 236,640
Non-government (Note 2)	1,032,494	670,059
	1,205,002	906,699
Royalties receivable	13,644	13,629
Advances	3,425	3,733
Prepaid expense	4,092	3,801
Inventory of publications–at cost (Note 3)	2,460,009	2,239,520
	3,686,172	3,167,382
Capital assets		
Furniture and equipment (Note 3)	171,424	282,105
Less: Accumulated allowance for depreciation	48,657	36,868
	122,767	245,237
Crown copyrights at nominal value	1	1
	$3,808,940	$3,412,620

LIABILITIES	1976	1975
Current liabilities		
Accounts payable and accrued liabilities (Note 3)	$1,819,017	$1,290,007
Due to Consolidated Revenue Fund		242,561
Customers' deposits	492,296	276,924
Deferred subscription revenue	471,053	393,508
	2,782,366	2,203,000
EQUITY		
Advances from Canada as working capital (authorized $2,750,000)	1,095,030	1,273,495
Less: Replacement funds available for purchase of fixed assets	4,593	8,582
	1,090,437	1,264,913
Capital assets financed from parliamentary appropriations (Note 3)	132,919	253,820
Deficit		
Balance beginning of year	309,113	
Net loss for year	996,782	309,113
	1,305,895	309,113
Less: Recovered from Supply and Services Vote 5b	1,109,113	
Balance end of year	196,782	309,113
	1,026,574	1,209,620
	$3,808,940	$3,412,620

The accompanying notes are an integral part of the financial statements.

The audited financial statements were not available at date of printing.

Certified correct:

D. H. BEATTY
Acting Comptroller

Approved:

J. M. DESROCHES
Deputy Minister of Supply

Information Canada—Publishing Revolving Fund—*Concluded*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1976

	1976	1975
Income		
Sale of publications	$4,824,620	$4,191,528
Expense		
Direct cost of publications	2,882,958	2,403,810
Warehousing and distribution	2,629,262	2,091,552
Mail order operations	681,161	536,354
Marketing operations	239,961	201,914
Bookstore operations	935,396	832,227
Publishing satellite	122,566	60,456
Co-Publishing	31,561	5,987
Administration	649,868	637,008
Interest	206,647	41,968
	8,379,380	6,811,276
Less: Recovered from Labour Vote 10 for free and subsidized distribution (Note 4)	2,500,000	2,270,234
	5,879,380	4,541,042
Operating loss	1,054,760	349,514
Other income		
Royalties	57,978	39,201
Miscellaneous		1,200
Net loss for year	$ 996,782	$ 309,113

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS

1. Transfer of Administration of Publishing Revolving Fund

Under Order in Council P.C. 1976-104 of January 20, 1976 reporting responsibility for the administration and operation of the Information Canada Publishing Revolving Fund was transferred from the Minister of Labour to the Minister of Supply and Services.

2. Accounting Policies

(a) Accounts receivable

No provision is made for non-government accounts receivable which may become uncollectible. Debts due to The Crown determined to be uncollectible are written off in accordance with The Deletion of Debt Regulations.

(b) Capital assets and depreciation

Capital assets are stated at acquisition cost, except those financed from parliamentary appropriations prior to March 31, 1974 which are stated at acquisition cost less accumulated allowance for depreciation as at April 1, 1974. Depreciation is calculated on a straight line basis at 10% per annum of acquisition cost.

3. Changes in Accounting Policies

(a) Accounts payable and accrued liabilities

Accounts payable and accrued liabilities at March 31, 1976 have been reported without adjustment for cheques issued during the thirty days following the end of the fiscal year. In the previous year these cheques, totalling $823,000, were deducted from accounts payable and accrued liabilities and recorded as advances. The 1975 figures have been restated to conform with this change in policy.

(b) Capitalization policy

Consistent with departmental policy capital assets individually costing less than $150 are charged to expense. Accordingly, assets totalling $125,000 have been deleted during the year including $121,000 deleted from assets financed from parliamentary appropriations. Had this policy been in effect for 1975 the depreciation expense would have been $24,000.

(c) Inventories on consignment

Government departments holding inventories on consignment have reported stocks on hand at March 31, 1976 of $306,518, which amount has been included in inventory of publications at that date. Prior to April 1, 1975 inventories on consignment were not recorded in the acounts. Had these inventories been recorded, the cost of sales and net loss for the year would have increased by an estimated $70,000.

4. Amount recovered from Labour Vote 10

Due to insufficient funds in Labour Vote 10, it was only possible to recover $2,500,000 for free and subsidized distribution of Publications, the cost of which was estimated at $2,635,000 on the same basis as in the preceding year.

5. Events subsequent to March 31, 1976

For reasons of economy the bookstore portion of the operations of the Fund will be closed down by December 31, 1976. It is anticipated that this action will result in significant cost savings.

SECTION 13

1975-76
PUBLIC ACCOUNTS

Manpower and Immigration

Department
Immigration Appeal Board
Unemployment Insurance Commission

CONTENTS

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MANPOWER AND IMMIGRATION

Department

Objectives

ADMINISTRATION PROGRAM

—To provide direction and efficient and timely service to the Department, direct the operations of the regional offices and ensure that requirements of other departments and agencies are fulfilled on time.

DEVELOPMENT AND UTILIZATION OF MANPOWER PROGRAM

—To further the economic growth of Canada by endeavouring to ensure that the supply of manpower matches the demand qualitatively, quantitatively and geographically.

IMMIGRATION PROGRAM

—To administer the admission of immigrants and non-immigrants in accordance with the economic, social and cultural interests of Canada.

PLANNING AND RESEARCH PROGRAM

—To ensure that departmental policies and programs are developed, planned and altered as necessary to make the maximum contribution to the attainment of the departmental goals. To provide information and analyses vital to the effective operation of discretionary programs.

Immigration Appeal Board

Objective

—To make available to persons who have been ordered deported from Canada or to persons in Canada whose relatives have been refused entry to Canada, an independent court to which they may appeal such decisions, not only on legal grounds, but also on discretionary grounds.

Unemployment Insurance Commission

Objectives

ANNUITIES PROGRAM

—To administer contracts entered into under the Government Annuities Act.

ADMINISTRATION PROGRAM

—To provide short-term financial relief and other assistance to workers eligible under the Unemployment Insurance Act, 1971.

Note: In 1975-76 the Canada and Quebec Pension Plans and the Death Benefit Account were charged to each department. In prior years the costs were entirely reflected in Treasury Board's budgetary expenditures.

For comparative purposes the 1974-75 figures have been adjusted.

Appropriations and Expenditures

Vote		1975-76 Appropriations	1975-76 Expenditures	Unexpended Balances	1974-75 Expenditures
		$	$	$	$
	Department				
	ADMINISTRATION PROGRAM				
1	Program expenditures	$ 25,425,000 00			
	1a	8,427,000 00			
	1b To authorize the transfer of $754,999 from Manpower and Immigration Vote 10, Appropriation Act No. 3, 1975, for the purposes of this Vote	1 00			
	Transfer from Vote 10	754,999 00			
	Transfer from Treasury Board Vote 5 contingencies	521,000 00			
	Transfer from Treasury Board Vote 10 student summer employment	11,000 00			
	Transfer from Treasury Board Vote 15 public service bilingualism	864,500 00			
			36,003,500 00	34,778,556 59	1,224,943 41	22,785,199 69
Stat.	Minister of Manpower and Immigration–Salary and motor car allowance		25,655 82	25,655 82		16,999 92
Stat.	Contributions to employee benefit plans		1,719,000 00	1,719,000 00		1,555,300 00
			37,748,155 82	*36,523,212 41*	*1,224,943 41*	*24,357,499 61*
	DEVELOPMENT AND UTILIZATION OF MANPOWER PROGRAM					
5	Operating expenditures, and: (a) Payments to a province in respect of any necessary administrative support and inspection services supplied by the province in connection with training provided to adult employees under section 6 of the Adult Occupational Training Act; (b) Payments to provinces pursuant to contracts entered into under section 5 of the Adult Occupational Training Act in respect of innovative, developmental or experimental activities undertaken by the provinces to improve manpower training and (c) Recoverable expenditures on behalf of the Unemployment Insurance Act, 1971	$391,640,000 00				
	5a	24,242,000 00				
	5b To authorize the transfer of $10,866,999 from Manpower and Immigration Vote 10, Appropriation Act No. 3, 1975, for the purposes of this Vote	1 00				
	Transfer from Vote 10	10,866,999 00				
	Transfer from Treasury Board Vote 5 contingencies	798,000 00				
	Transfer from Treasury Board Vote 10 student summer employment	8,374,034 00				
			435,921,034 00	419,793,542 19	16,127,491 81	350,696,724 57
10	Contributions and: (a) Payments to municipal and other public bodies, community organizations and private groups, and corporations, partnerships and individuals carrying on business for the purpose of gain in accordance with agreements entered into between the Minister and such bodies in respect of projects undertaken by them for the purposes of providing employment to unemployed workers and contributing to the betterment of the community; (b) To authorize the Minister, pursuant to a special cooperative project respecting training agreed to by a province, to pay training allowances under section 7 of the Adult Occupational Training Act, to trainees in that province, at a rate less than the minimum rate set out in section 8 of the Act	$286,589,000 00				
	10a To extend the purposes of Manpower and Immigration Vote 10, Appropriation Act No. 3, 1975, by deleting the phrase "carrying on business for gain" set out in paragraph (a) thereof, and to provide a further amount of	119,730,000 00				
	Transfer from Treasury Board Vote 10 student summer employment	32,832,000 00				
		439,151,000 00				
	Less transfer to:					
	Vote 1 $ 754,999 00					
	Vote 5 10,866,999 00					
	Vote 20 725,999 00					
		12,347,997 00				
			426,803,003 00	423,576,540 91	3,226,462 09	320,701,302 90
Stat.	Refunds of amounts credited to revenue in previous years		1,337 84	1,337 84		203 48
Stat.	Contributions to employee benefit plans		12,794,000 00	12,794,000 00		10,639,400 00
			875,519,374 84	*856,165,420 94*	*19,353,953 90*	*682,037,630 95*

Appropriations and Expenditures—*Concluded*

Vote			1975-76 Appropriations	1975-76 Expenditures	Unexpended Balances	1974-75 Expenditures
			$	$	$	$
	IMMIGRATION PROGRAM					
15	Program expenditures and contributions	$ 43,936,000 00				
	15a	9,820,000 00				
	Transfer from Treasury Board Vote 5 contingencies	259,000 00				
			54,015,000 00	51,548,935 02	2,466,064 98	41,247,580 52
Stat.	Contributions to employee benefit plans		3,761,000 00	3,761,000 00		3,262,000 00
Stat.	Write-off of active assets		369,284 24	369,284 24		259,662 23
Stat.	Refunds of amounts credited to revenue in previous years		20,342 57	20,342 57		44,993 25
			58,165,626 81	*55,699,561 83*	*2,466,064 98*	*44,814,236 00*
	PLANNING AND RESEARCH PROGRAM					
20	Program expenditures and the grants listed in the Estimates	$ 6,410,000 00				
	20b To authorize the transfer of $725,999 from Manpower and Immigration Vote 10, Appropriation Act No. 3, 1975, for the purposes of this Vote	1 00				
	Transfer from Vote 10	725,999 00				
	Transfer from Treasury Board Vote 5 contingencies	42,000 00				
	Transfer from Treasury Board Vote 10 student summer employment	83,000 00				
			7,261,000 00	7,244,710 23	16,289 77	8,047,014 12
Stat.	Contributions to employee benefit plans		501,000 00	501,000 00		680,300 00
			7,762,000 00	*7,745,710 23*	*16,289 77*	*8,727,314 12*
			979,195,157 47	956,133,905 41	23,061,252 06	759,936,680 68
	Immigration Appeal Board					
25	Program expenditures		2,826,000 00	1,968,098 89	857,901 11	2,375,926 14
Stat.	Contributions to employee benefit plans		245,000 00	245,000 00		293,600 00
			3,071,000 00	2,213,098 89	857,901 11	2,669,526 14
	Unemployment Insurance Commission					
	ANNUITIES PROGRAM					
30	Program expenditures		1,598,000 00	1,482,675 82	115,324 18	1,316,349 20
Stat.	Contributions to employee benefit plans		157,000 00	157,000 00		141,300 00
Stat.	Payments under the Supplementary Retirement Benefits Act		7,980 00	7,980 00		5,934 52
			1,762,980 00	*1,647,655 82*	*115,324 18*	*1,463,583 72*
	ADMINISTRATION PROGRAM					
Stat.	Government's contribution to the Unemployment Insurance Account (R.S. c. U-2)		852,360,555 00	852,360,555 00		897,115,464 00
Stat.	Government's contribution in respect of fishermen's benefits (R.S. c. U-2)		23,895,827 00	23,895,827 00		23,276,388 00
	Expenditures from appropriations not required for 1975-76					797,586 09
			876,256,382 00	*876,256,382 00*		*921,189,438 09*
			878,019,362 00	877,904,037 82	115,324 18	922,653,021 81
	Total		1,860,285,519 47	1,836,251,042 12	24,034,477 35	1,685,259,228 63

Total cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	*Less:* Receipts credited to revenue	*Add:* Services provided by other departments	*Add:* Accommodation provided by this department	Total cost of programs
Department						
ADMINISTRATION	1975-76	36,523	50	2,643		39,116
	1974-75	24,358	34	2,538		26,862
DEVELOPMENT AND UTILIZATION OF MANPOWER	1975-76	856,165	4,059	18,405		870,511
	1974-75	682,038	2,204	16,657		696,491
IMMIGRATION	1975-76	55,700	713	5,329		60,316
	1974-75	44,814	551	5,975		50,238
PLANNING AND RESEARCH	1975-76	7,746	1	774		8,519
	1974-75	8,727	3	961		9,685
Total department	1975-76	956,134	4,823	27,151		978,462
	1974-75	759,937	2,792	26,131		783,276
Immigration Appeal Board	1975-76	2,213	6	640		2,847
	1974-75	2,669		460		3,129
Unemployment Insurance Commission						
ANNUITIES	1975-76	1,648		338		1,986
	1974-75	1,464		333		1,797
ADMINISTRATION	1975-76	876,256				876,256
	1974-75	921,189				921,189
Total Unemployment Insurance Commission	1975-76	877,904		338		878,242
	1974-75	922,653		333		922,986
Grand Total	1975-76	1,836,251	4,829*	28,129		1,859,551
	1974-75	1,685,259	2,792	26,924		1,709,391

*Does not include amounts credited to non-tax revenue for Unemployment Insurance Commission—Annuities program $1 and Administration program $8,028.

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Department								
ADMINISTRATION PROGRAM								
General administration	5,680	6,287	12	89			5,692	6,376
Financial and management services	17,014	12,880	2,058	327			19,072	13,207
Information services	1,832	2,046	7	1			1,839	2,047
Personnel services	2,332	3,191	13	92			2,345	3,283
Regional administration	6,850	9,734	56	44			6,906	9,778
Canada manpower and immigration council	174	113	1				175	113
Contributions to employee benefit plans	1,719	1,719					1,719	1,719
	35,601	35,970	2,147	553			37,748	36,523
Less: receipts credited to revenue		50						50
Add: services provided by other departments	2,643	2,643					2,643	2,643
Total cost of program	38,244	38,563	2,147	553			40,391	39,116

Programs by Activities–*Concluded*

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEVELOPMENT AND UTILIZATION OF MANPOWER PROGRAM								
Program administration	27,430	34,086	201	764			27,631	34,850
Employment and training services	406,999	384,877	1,694	182	426,803	423,577	835,496	808,636
Contributions to employee benefit plans	12,794	12,794					12,794	12,794
	447,223	431,757	1,895	946	426,803	423,577	875,921	856,280
Less: receipts and revenues credited to the vote	402	115					402	115
	446,821	431,642	1,895	946	426,803	423,577	875,519	856,165
Less: receipts credited to revenue		4,059						4,059
Add: services provided by other departments	18,405	18,405					18,405	18,405
Total cost of program	465,226	445,988	1,895	946	426,803	423,577	893,924	870,511
IMMIGRATION PROGRAM								
Program administration	4,194	4,114	18	458		1,638	4,212	6,210
Recruitment and selection	16,373	19,319	23	111	7,132	4,815	23,528	24,245
Enforcement and control	26,506	21,428	159	50		6	26,665	21,484
Contributions to employee benefit plans	3,761	3,761					3,761	3,761
	50,834	48,622	200	619	7,132	6,459	58,166	55,700
Less: receipts credited to revenue	728	713					728	713
Add: services provided by other departments	5,329	5,329					5,329	5,329
Total cost of program	55,435	53,238	200	619	7,132	6,459	62,767	60,316
PLANNING AND RESEARCH PROGRAM								
Program administration	567	754	6	25			573	779
Strategic planning and evaluation	1,051	1,032	3	4			1,054	1,036
Research	2,103	1,995	7	27	50	41	2,160	2,063
Labour market analysis and forecasts	2,134	1,423	16				2,150	1,423
Occupational training development	1,322	1,916	2	28			1,324	1,944
Contributions to employee benefit plans	501	501					501	501
	7,678	7,621	34	84	50	41	7,762	7,746
Less: receipts credited to revenue		1						1
Add: services provided by other departments	774	774					774	774
Total cost of program	8,452	8,394	34	84	50	41	8,536	8,519
Immigration Appeal Board								
Administration and support services	3,029	2,209	42	4			3,071	2,213
Less: receipts credited to revenue		6						6
Add: services provided by other departments	640	640					640	640
Total cost of program	3,669	2,843	42	4			3,711	2,847
Unemployment Insurance Commission								
ANNUITIES PROGRAM								
Administration of contracts entered into under the Government Annuities Act	1,593	1,483	5				1,598	1,483
Contributions to employee benefit plans	157	157					157	157
Payments under The Supplementary Retirement Benefits Act	8	8					8	8
	1,758	1,648	5				1,763	1,648
Add: services provided by other departments	338	338					338	338
Total cost of program	2,096	1,986	5				2,101	1,986
ADMINISTRATION PROGRAM								
Government's contribution to the Unemployment Insurance Account					852,360	852,360	852,360	852,360
Government's contribution in respect of fishermen's benefits					23,896	23,896	23,896	23,896
Total cost of program					876,256	876,256	876,256	876,256

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1975-76 Appropriations	1975-76 Expenditures	1974-75 Expenditures
Department			
DEVELOPMENT AND UTILIZATION OF MANPOWER PROGRAM			
Frontier College of Canada	100	100	100
Payments to provinces, transportation companies and individuals under agreements entered into by the Minister of Manpower and Immigration with the Provinces subject to approval of the Governor in Council and with corporations or individuals acting as managers of farm labour pools for the organization and use of workers for farming and related industries, including undischarged commitments under previous agreements	3,732	3,462	1,984
Payments in accordance with regulations approved by the Governor in Council to provinces, employers and workers in respect of labour mobility and assessment incentives	1,422	1,320	1,035
Payments in accordance with regulations approved by the Governor in Council, to or in respect of persons who are moved from one place in Canada to another place in Canada in connection with the Manpower Mobility Program	13,020	12,959	8,082
Payments of training allowances under sections 7, 8 and 9 of the Adult Occupational Training Act to or in respect of persons who are being afforded occupational training under the Adult Occupational Training Act	181,203	181,185	148,715
Payments to organizations or individuals in support of activities complementary to the development and utilization of manpower	14,544	14,126	12,051
Payments to employers under agreements entered into by the Minister of Manpower and Immigration with employers, groups or associations of such employers, and provinces in connection with the Canada Manpower Industrial Training Program	48,707	48,706	37,288
Payments to individuals under the Manpower Mobility Regulations, section 6, Trainee Travel	5,100	5,087	3,316
Payments in accordance with section 10 of the Adult Occupational Training Act for Manpower Training Research Projects	163	158	69
Payments to municipal and other public bodies, community organizations and private groups, and corporations, partnerships and individuals carrying on business for the purpose of gain in accordance with agreements entered into between the Minister and such bodies in respect of projects undertaken by them for the purposes of providing employment to unemployed workers and contributing to the betterment of the community	126,216	123,909	81,683
Opportunities for Youth Program—Contributions	32,306	32,299	26,257
Student Summer Employment, Job Exploration by Students	290	266	
Expenditures not required for the current year			121
	426,803	*423,577*	*320,701*
IMMIGRATION PROGRAM			
Trans-oceanic and inland transportation, recoverable and other assistance for immigrants and settlers, including care en route and while awaiting employment; and payments to the provinces, pursuant to agreements entered into with the approval of the Governor in Council in respect of expenses incurred by the provinces for indigent immigrants	6,042	5,392	1,282
Contributions to immigrant welfare organizations	960	944	555
Contributions in accordance with criteria approved by Treasury Board to non-profit organizations conducting discussions on the Green Paper on Immigration Policy	130	123	
	7,132	*6,459*	*1,837*
PLANNING AND RESEARCH PROGRAM			
Grants for manpower research and development	50	41	50
Total department	433,985	430,077	322,588
Unemployment Insurance Commission			
ADMINISTRATION PROGRAM			
Government's contribution to the Unemployment Insurance account	852,360	852,360	897,116
Government's contribution in respect of fishermen's benefits	23,896	23,896	23,276
	876,256	876,256	920,392
Grand total	1,310,241	1,306,333	1,242,980

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Administration Program	Development and Utilization of Manpower Program	Immigration Program	Planning and Research Program	Total Department	Immigration Appeal Board	Unemployment Insurance Commission	Total
(1) Salaries and wages	16,540	132,362	34,077	4,513	187,492	2,150	1,369	191,011
	16,657	**122,245**	**34,301**	**4,442**	**177,645**	**1,585**	**1,218**	**180,448**
	15,108	*111,457*	*30,992*	*5,860*	*163,417*	*1,801*	*1,849*	*167,067*
(1) Other personnel costs	1,757	12,996	5,391	504	20,648	245	183	21,076
	1,754	**13,117**	**5,600**	**502**	**20,973**	**245**	**179**	**21,397**
	1,576	*10,947*	*4,828*	*684*	*18,035*	*293*	*159*	*18,487*
(2) Transportation and communications	2,582	10,673	5,633	393	19,281	228	43	19,552
	2,157	**10,881**	**4,433**	**254**	**17,725**	**147**	**10**	**17,882**
	2,534	*9,274*	*3,665*	*402*	*15,875*	*146*	*40*	*16,061*
(3) Information	767	1,239	704	430	3,140	133	6	3,279
	624	**1,373**	**361**	**245**	**2,603**	**15**		**2,618**
	82	*1,664*	*283*	*132*	*2,161*	*25*	*2*	*2,188*
(4) Professional and special services	7,562	286,550	4,180	1,531	299,823	125	142	300,090
	7,904	**280,394**	**2,393**	**1,712**	**292,403**	**137**	**218**	**292,758**
	2,692	*222,006*	*1,552*	*1,040*	*227,290*	*247*	*184*	*227,721*
(5) Rentals	566	706	131	25	1,428	9		1,437
	884	**832**	**228**	**44**	**1,988**	**18**	**2**	**2,008**
	522	*942*	*172*	*42*	*1,678*	*56*	*3*	*1,737*
(6) Purchased repair and upkeep	4,236	183	29	22	4,470	28	1	4,499
	4,452	**46**	**27**	**3**	**4,528**	**10**		**4,538**
	36	*42*	*5*	*2*	*85*	*12*	*3*	*100*
(7) Utilities, materials and supplies	1,549	2,085	579	221	4,434	108	14	4,556
	1,523	**2,755**	**844**	**419**	**5,541**	**51**	**20**	**5,612**
	1,378	*2,478*	*699*	*397*	*4,952*	*53*	*21*	*5,026*
(9) Construction and acquisition of machinery and equipment	2,147	1,895	200	34	4,276	42	5	4,323
	553	**946**	**619**	**84**	**2,202**	**4**	**1**	**2,207**
	427	*2,547*	*433*	*117*	*3,524*	*33*		*3,557*
(10) Grants, contributions and other transfer payments.		426,803	7,132	50	433,985		876,256	1,310,241
		423,577	**6,459**	**41**	**430,077**		**876,256**	**1,306,333**
		320,701	*1,837*	*50*	*322,588*		*920,392*	*1,242,980*
(12) All other expenditures	42	429	110	39	620	3		623
	15	**114**	**435**		**564**	**1**		**565**
	3	*45*	*348*	*1*	*397*	*3*		*400*
(1-12) Total	37,748	875,921	58,166	7,762	979,597	3,071	878,019	1,860,687
	36,523	**856,280**	**55,700**	**7,746**	**956,249**	**2,213**	**877,904**	**1,836,366**
	24,358	*682,103*	*44,814*	*8,727*	*760,002*	*2,669*	*922,653*	*1,685,324*
(13) *Less:* receipts and revenues credited to the vote		402			402			402
		115			**115**			**115**
		65			*65*			*65*
Total net expenditures	37,748	875,519	58,166	7,762	979,195	3,071	878,019	1,860,285
	36,523	**856,165**	**55,700**	**7,746**	**956,134**	2,213	**877,904**	**1,836,251**
	24,358	*682,038*	*44,814*	*8,727*	*759,937*	*2,669*	*922,653*	*1,685,259*

Amounts in roman type are 1975-76 appropriations.
Amounts in **bold face** type are 1975-76 expenditures.
Amounts in *italic* type are 1974-75 expenditures.

Departmental Summary

(in thousands of dollars)

	Total	Department	Immigration Appeal Board	Unemployment Insurance Commission	Advances to Posts and Loans to Employees on Posting Abroad	U.I.C. Outstanding Warrants	Assisted Passage Loans	Deposit and Trust Account Guarantee Fund	Suspense Accounts	Securities Held in Trust	Annuity, Insurance and Pension Accounts
FINANCIAL RESOURCES UTILIZED FOR											
Budgetary and other–											
Operating expenditures	527,706	523,970	2,088	1,648							
Capital expenditures	2,286	2,202	84								
Grants, contributions and other transfer payments	1,306,374	430,077	41	876,256							
Sums credited to revenue	12,859	4,723	6	8,030	19		81				
Sub-total	*1,849,225*	*960,972*	*2,219*	*885,934*	*19*		*81*				
Non-Budgetary transactions–											
Increase in accounts receivable											
Decrease in accounts payable											
Other loans made to third parties											
Other repayments of loans received from third parties											
Amounts advanced by Canada	2,270,411			2,268,151	183		2,077				
Equity capital invested by Canada											
Acquisition of inventories											
Other reductions in liabilities and increases in assets	3,639,392					3,546,893		1,870			90,629
Total financial resources utilized	7,759,028	960,972	2,219	3,154,085	202	3,546,893	2,158	1,870			90,629
FINANCIAL RESOURCES PROVIDED FROM–											
Budgetary allocations utilized–											
Annual appropriations	940,393	936,942	1,968	1,483							
Statutory appropriations	895,858	19,192	245	876,421							
Receipts credited to appropriations	115	115									
Sums credited to revenue	12,859	4,723	6	8,030	19		81				
Sales											
Other											
Depreciation charged as an expenditure											
Sub-total	*1,849,225*	*960,972*	*2,219*	*885,934*	*19*		*81*				
Non-budgetary transactions–											
Decrease in accounts receivable											
Increase in accounts payable											
Other repayments of loans made to third parties											
Other loans received from third parties											
Repayments of amounts advanced by Canada	1,700,739			1,699,761			978				
Equity capital realized	172				172						
Decrease in inventories											
Other increases in liabilities or reduction in assets	3,664,285					3,581,845		1,789	3	5	80,643
Total financial resources provided	7,214,421	960,972	2,219	2,585,695	191	3,581,845	1,059	1,789	3	5	80,643
Net financial resources utilized or net financial resources provided	544,607	nil	nil	568,390	11	−34,952	1,099	81	−3	−5	9,986

Revenues

Department	1975-76	1974-75
Comparative Summary		
Non-Tax Revenue		
A Return on investments	105,353 46	67,682 23
B Refunds of previous years' expenditure	3,862,005 92	1,911,278 28
C Services and service fees	37,593 07	30,842 30
D Proceeds from sales	5,745 00	3,360 00
E Miscellaneous	818,123 13	778,721 46
Total	$4,828,820 58	$2,791,884 27

	1975-76	
Details		
Non-Tax Revenue–		
A Return on investments:		
Development and Utilization of Manpower Rentals	1,812	
Immigration–Interest on posting loans $18,894; int. on assisted passage loans $80,547; int. on settlers loans $1,666; int. on Czech student loans $377; rentals $2,058	103,542	105,354
B Refunds of previous years' expenditure:		
Departmental Administration–refunds of salary $15,910; sundries $34,005	49,915	
Development and Utilization of Manpower–refunds of Canada manpower training allowances $344,111; Canada manpower training purchases $2,610,039; Canada manpower industrial training $82,311; Canada manpower mobility allowances $5,749; local initiatives program $392,053; opportunities for youth program $27,900; local employment assistance program $58,240; outreach program $18,706; agriculture manpower agreements $40,827; salary $1,207; sundries $136,388	3,717,531	
Immigration–repatriation (distressed Canadians) $490; Czechoslovakian students loans $8,748; assistance to immigrants $65,356; transportation assistance to Canadian citizens and settlers $8,313; sundries $10,429	93,336	
Planning and Research salary $825; sundries $399	1,224	3,862,006
C Services and services fees:		
Immigration–fees for special services $938; rebate on cables and telegrams $36,645; sundries $10		37,593
D Proceeds from sales:		
Immigration Appeal Board -sales of publications		5,745
E Miscellaneous:		
Departmental Administration sundries	141	
Development and Utilization of Manpower–industrial training contract holdback adjustments $282,919; local initiatives contract holdback adjustments $56,080; sundries $388	339,387	
Immigration–deportation and detention expenses $215,818; fines and forefeitures $254,674; sundries $8,103	478,595	818,123
Total		$4,828,821

Unemployment Insurance Commission	1975-76	1974-75
Comparative Summary		
Non-tax Revenue–		
A Refunds of previous years' expenditure	808 10	
B Miscellaneous	8,028,632 97	179,482 52
Total	$8,029,441 07	$179,482 52

	1975-76	
Details		
Non-tax Revenue -		
A Refund of previous years' expenditure		808
B Miscellaneous:		
UIC- fines $243,024, unidentified items $17,487	$260,511	
Annuities	7,768,122*	8,028,633
Total		$8,029,441

*Transfer of accumulated surplus which had been retained in the annuities fund in view of the fact that there existed no authority under the Annuities Act for the transfer of surplus to the CRF of the transfer from CRF or any deficit in the fund resulting from the actuarial valuation for fiscal years 1973-74 and 1974-75.

Appendix 1

Manpower and Immigration Working Capital Advance for Advances to Posts and to Employees on Posting Abroad

BALANCE SHEET AS AT MARCH 31, 1976

(with comparative figures as at March 31, 1975)

ASSETS	1976	1975	LIABILITIES	1976	1975
Advances					
Employee loans	$243,455	$231,650	Working Capital Advance	$243,455	$231,650

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1976

(with comparative figures for preceding year)

	1976	1975
Opening Balance April 1, 1975	$231,650	$226,214
Employee loans	183,340	158,804
	414,990	385,018
Employee loan repayments	171,535	153,368
	$243,455	$231,650

Note–Advances for rental security deposits and posts abroad were transferred to the Department of External Affairs during 1971-72. Interest of $18,894 was credited to Return on Investments.

Appendix 2

Assisted Passage Loan Fund

BALANCE SHEET AS AT MARCH 31, 1976

(with comparative figures as at March 31, 1975)

ASSETS	1976	1975	LIABILITIES	1976	1975
Loans outstanding	4,212,582	3,112,254	Working Capital Advance	4,189,819	3,091,528
Reconciliation	22,763	20,726			
	$4,189,819	$3,091,528		$4,189,819	$3,091,528

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1976

(with comparative figures for preceding year)

	1976		1975	
Opening Balance April 1, 1975		$3,091,528		$3,397,854
Loans granted		2,076,769		583,928
		5,168,297		3,981,782
Loan repayments	$609,199		$630,592	
Loans written off	369,279		259,662	
		978,478		890,254
		$4,189,819		$3,091,528

Note–Interest of $80,547 was credited to Return of Investments. Interest receivable on loans at March 31, 1976 amounted to $201,237. 1,378 loans were deleted under authority of Section 18 of the Financial Administration Act.

Appendix 3

Unemployment Insurance Commission
(Established by the Unemployment Insurance Act, 1971)

Unemployment Insurance Account

BALANCE SHEET AS AT DECEMBER 31, 1975

ASSETS	1975	1974
Current		
Cash	$ 584,820	$ 18,859,364
Accounts receivable:		
Benefit payments recoverable from Canada	1,683,304,317	852,360,555
Benefit overpayments (Notes 2 and 3)	9,636,613	
Other	8,835,633	3,322,036
	1,701,776,563	855,682,591
	$1,702,361,383	$874,541,955

LIABILITIES	1975	1974
Current		
Unredeemed warrants in excess of deposit with the receiver General	$ 64,752,972	$
Accounts payable and accrued liabilities	34,412,181	37,053,490
Advances from Canada:		
Non-interest-bearing	1,699,761,264	915,373,627
Interest-bearing		105,000,000
Total current liabilities	1,798,926,417	1,057,427,117
Interest-bearing advances from Canada		235,000,000
Total liabilities	1,798,926,417	1,292,427,117
DEFICIT		
Balance at beginning of year	(417,885,162)	(502,450,622)
Add: Excess of revenue over expenditure for the year (Note 2)	321,320,128	84,565,460
Balance at end of year	(96,565,034)	(417,885,162)
	$1,702,361,383	$874,541,955

The accompanying notes are an integral part of the financial statements.

Certified correct:

D. J. STEELE
Executive Director, Services

Approved:

G. COUSINEAU
Chairman

Appendix 3–*Continued*

Unemployment Insurance Commission–*Continued*

Unemployment Insurance Account–*Continued*

STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED DECEMBER 31, 1975

	1975	1974
REVENUE		
Premiums from employers and employees	$1,953,056,722	$1,545,173,752
Deduct:		
Premiums from fishermen, transferred to revenue of Canada under section 146 of the Act	4,294,795	1,500,000
	1,948,761,927	1,543,673,752
Penalties–Section 47 of the Act	1,293,769	849,707
	1,950,055,696	1,544,523,459
EXPENDITURE		
Benefits	3,129,666,256	2,115,826,860
Deduct:		
Cost of benefits paid to fishermen, provided for by statute under section 146 of the Act	23,577,480	22,657,210
Amount recoverable from Canada under section 136 of the Act	1,683,304,317	852,360,555
	1,706,881,797	875,017,765
	1,422,784,459	1,240,809,095
Excess of revenue over benefits	527,271,237	303,714,364
Deduct:		
Administration expense	191,890,289	162,942,320
Interest on advances (net)	14,060,820	27,495,982
	205,951,109	190,438,302
Excess of revenue over expenditure	$321,320,128	$113,276,062

The accompanying notes are an integral part of the financial statements.

SCHEDULE OF BENEFITS PAID
AND GOVERNMENT COST OF PAYING BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 1975

	1975		1974	
	Benefits Paid	Government Cost	Benefits Paid	Government Cost
Benefits				
Sickness	$ 125,665,970	$	$ 110,752,491	$
Special severance	5,827,179		4,159,242	
Maternity	102,031,985		81,604,024	
Post training	15,001,884	15,001,884	8,959,183	8,959,183
Fishing	23,577,480	23,577,480	22,647,567	22,657,210
Phase 1 –advance of benefits (note)	35,058,304	15,500,493	31,361,713	8,154,045
Phase 2 –initial benefit period (note)	1,390,141,077	614,532,377	918,353,837	238,771,997
Phase 3 –re-establishment of benefit period (note)	706,339,244	312,246,430	461,504,692	119,991,219
Phase 4 –extended benefit period, duration of employment	287,433,761	287,433,761	189,360,915	189,360,915
Phase 4B –extended benefit period, national unemployment rate	301,312,997	301,312,997	202,578,298	202,578,298
Phase 5 –extended benefit period, regional unemployment rate	137,276,375	137,276,375	84,544,898	84,544,898
	$3,129,666,256	$1,706,881,797	$2,115,826,860	$875,017,765

Note: Government cost of paying benefit under phases 1, 2 and 3 is based on the national rate of unemployment in excess of 4%.
National Rate of Unemployment 7.1% 5.4%
The accompanying notes are an integral part of the financial statements.

Appendix 3—*Concluded*

Unemployment Insurance Commission—*Concluded*

Unemployment Insurance Account—*Concluded*

STATEMENT OF ADMINISTRATION EXPENSE
FOR THE YEAR ENDED DECEMBER 31, 1975

	1975	1974
Salaries, wages and other personnel costs	$132,971,082	$114,773,349
Rentals	18,778,917	15,640,398
Professional and special services	17,244,220	14,272,620
Transportation and communications	13,460,684	11,898,028
Utilities, materials and supplies	8,701,345	5,950,985
Construction and acquisition of machinery and equipment	1,298,173	701,015
Purchased repair and upkeep	369,465	377,681
Information	289,148	298,635
Other	83,028	96,866
	193,196,062	164,009,577
Less: Amounts recovered	1,305,773	1,067,257
Administration expense charged to the Unemployment Insurance Account	$191,890,289	$162,942,320

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS

1. Accounting Policy

The Commission's accounts with respect to administration expense and interest on advances from Canada are on an accrual basis. Claimants' benefits are recorded on a cash basis. However, overpayments of benefits are recorded in accounts receivable after deducting an allowance for uncollectable amounts and estimated amounts refundable to Canada. Benefit expenditures are reduced accordingly.

Under Part IV of the Act, the Minister of National Revenue is charged with the responsibility of collecting employer and employee premiums. These premiums are transferred one month in arrears on an estimated basis to the Unemployment Insurance Account where they are recorded on a cash basis. The estimate is determined from forecasts of factors such as employment, coverage, income and new entrants. Subsequent to the year end the actual amount of premiums is computed and the difference between this amount and the amounts remitted on an estimated basis throughout the year is remitted to or reimbursed by the Commission.

Purchases of machinery and equipment are shown as expenditures in the year of acquisition. Accordingly, no depreciation is reflected in the accounts.

2. Change in accounting policy

During the year the Commission changed its accounting policy on benefit overpayments by reflecting the Unemployment Insurance Account's share in the financial statements. This had the effect of increasing the excess of revenue over expenditure for the year by $9.6 million with a resulting decrease in the deficit as at December 31, 1975, of the same amount.

3. Accounts receivable

Benefit overpayments after allowance for uncollectable amounts are $17.2 million of which $7.6 million is estimated as refundable to Canada and $9.6 million as refundable to the Unemployment Insurance Account. During the year uncollectable benefit overpayments totalling $2.6 million were written off under authority of section 175(2) of the Unemployment Insurance Regulations.

AUDITOR GENERAL OF CANADA

Ottawa, Ontario
May 13, 1976.

THE HONOURABLE R. K. ANDRAS, P.C., M.P.
MINISTER OF MANPOWER AND IMMIGRATION
OTTAWA, ONTARIO

Dear Mr. Andras,

I have examined the balance sheet of the Unemployment Insurance Account as at December 31, 1975 and the statement of revenue and expenditure for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements give a true and fair view of the financial position of the Account as at December 31, 1975 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles which, except for the change to the accounting policy on benefit overpayments as referred to in Note 2 to the financial statements, have been applied on a basis consistent with that of the preceding year.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada

Appendix 4

Government Annuities Account

BALANCE SHEET AS AT MARCH 31, 1976

ASSETS	1976	1975
Deposit with the Receiver General for Canada	$1,164,180,984	$1,201,835,256
Accrued interest due from Canada	84,494,757	49,066,014
Accounts receivable	689,453	690,889
	$1,249,365,194	$1,251,592,159

LIABILITIES	1976	1975
Accounts payable	$ 8,027,146	$ 47,992
Unpaid annuities (Note 2)		
Balance at beginning of year	1,251,544,167	1,272,127,982
Deduct: excess of disbursements over receipts for the year, per Statement of Receipts and Disbursements	(10,206,119)	(20,583,815
Balance at end of year	1,241,338,048	1,251,544,167
	$1,249,365,194	$1,251,597 159

The accompanying notes are an integral part of the financial statements.

Certified correct:

F. GODBOUT
Director General, Finance and Administration.

Approved:

C. C. TUCK
Chairman

STATEMENT OF RECEIPTS AND DISBURSEMENTS FOR THE YEAR ENDED MARCH 31, 1976

	1976	1975
Receipts		
Interest	$ 84,494,757	$49,066,014
Premiums	3,990,616	4,677,118
Other	16,610	41,440
	88,501,983	53,784,572
Disbursements		
Annuities	85,416,511	68,433,071
Actuarial surplus at March 31, 1974 and 1975 transferred to Canada	7,768,122	
Refunds of premiums	5,523,469	5,935,316
Administration		
Salaries, wages and other personnel costs	1,433,895	1,241,929
Professional and special services	221,697	193,986
Service fees paid to Unemployment Insurance Account	169,512	150,000
Rentals	129,436	129,689
Utilities, materials and supplies	19,870	20,328
Transportation and communications	10,173	40,369
Other	265	5,983
	1,984,848	1,782,284
	100,692,950	76,150,671
Excess of disbursements over receipts	12,190,967	22,366,099
Less: portion provided by–		
Parliamentary appropriations	1,646,848	1,449,284
Government departments which provided certain major services without charge	338,000	333,000
	1,984,848	1,782,284
Excess of disbursements over receipts charged to the Government Annuities Account	10,206,119	20,583,815

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS MARCH 31, 1976

1. Accounting Policy.

In accordance with section 15(1) of the Government Annuities Improvement Act the liability for matured annuities represents their actuarially computed present value at fiscal year end and the liability for unmatured annuities represents the amount of annuitants' premiums paid, together with accrued interest thereon.

The practice followed since inception of the Account to March 31, 1973 was to transfer annually to revenue of Canada any actuarial surplus, and to charge any deficiency to Canada. Pending receipt of the required authority to continue this practice, the Commission decided beginning with the fiscal year 1973-74 to retain in the Account any actuarial surplus or deficiency disclosed by valuation pursuant to Section 15 of the Act. Since this authority has now been granted by virtue of Section 15 of the Government Annuities Improvement Act, the accumulated surplus at March 31, 1975 was subsequently transferred to Canada in June, 1976.

Included in the reported disbursements are amounts for services provided without charge by other government departments. Acquisitions of furniture and equipment are expensed in the year of acquisition.

Disbursements for the year include amounts paid in April 1976 relating to work performed, goods received or services rendered prior to March 31, 1976 and the amount transferred to Canada in June 1976, for the actuarial surplus accumulated from March 31, 1973 to 1975.

Receipts for the year include accrued interest.

Appendix 4—*Concluded*

Government Annuities Account—*Concluded*

2. Unpaid annuities.

The balance of unpaid annuities at March 31 comprises:

	1976	1975
Annuitants' premiums and accrued interest for unmatured annuities . .	$ 627,324,266	$ 639,902,658
Present value of matured annuities .	618,758,535	603,873,387
Actuarial surplus (deficit)	(4,744,753)	7,768,122
	$1,241,338,048	$1,251,544,167

3. Comparative figures.

The presentation of the 1975 figures has been amended to conform with the 1976 format.

AUDITOR GENERAL OF CANADA

Ottawa, Ontario
September 16, 1976

THE HONOURABLE JACK CULLEN, P.C., M.P.,
MINISTER OF MANPOWER AND IMMIGRATION,
OTTAWA, ONTARIO.

Dear Mr. Cullen

I have examined the balance sheet of the Government Annuities Account administered by the Unemployment Insurance Commission as at March 31, 1976 and the statement of receipts and disbursements for the year then ended. My examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Account as at March 31, 1976 and the results of its operations for the year then ended, in accordance with the accounting policies set out in Note 1 applied on a basis consistent with that of the preceding year.

Yours sincerely,
J. J. MACDONELL
Auditor General of Canada

SECTION 14

1975-76
PUBLIC ACCOUNTS

National Defence

CONTENTS

	Page
Appropriations and expenditures	14.4
Total cost of programs	14.5
Programs by activities	14.5
Grants, contributions and other transfer payments	14.6
Net expenditure by program and standard object	14.6
Departmental summary	14.7
Revenue statement	14.8
Appendices	14.8

NATIONAL DEFENCE

Department

Objectives

DEFENCE SERVICES PROGRAM

—To ensure the security of Canada and to contribute to the maintenance of world peace.

Note: In 1975-76 the Canada and Quebec Pension Plans and the Death Benefit Account were charged to each department. In prior years the costs were entirely reflected in Treasury Board's budgetary expenditures.

For comparative purposes the 1974-75 figures have been adjusted.

Appropriations and Expenditures

Vote		1975-76 Appropriations	1975-76 Expenditures	Unexpended Balances	1974-75 Expenditures
		$	$	$	$
	DEFENCE SERVICES PROGRAM				
1	Operating expenditures and authority for total commitments, subject to allotment by the Treasury Board, of $6,452,513,000 for the purposes of Votes 1, 5, 10 and 15 of the department regardless of the year in which such commitments will come in course of payment (of which it is estimated that $3,834,333,352 will come due for payment in future years), authority to make payments from any of the said votes to provinces or municipalities as contributions toward construction done by those bodies, authority, subject to the direction of the Treasury Board, to make recoverable expenditures or advances from any of the said votes in respect of materials supplied to or services performed on behalf of individuals, corporations, outside agencies, other government departments and agencies and other governments and authority to spend revenue, as authorized by Treasury Board, received during the year for the purposes of any of the said votes $2,055,173,000 00				
	1a To authorize the transfer of $3,448,135 from National Defence Vote 5, Appropriation Act No. 3, 1975, for the purposes of this Vote and to provide a further amount of 123,767,123 00				
	Transfer from Vote 5 ..... 3,448,135 00				
	Transfer from Treasury Board Vote 10 student summer employment 7,765,000 00				
	Transfer from Treasury Board Vote 15 public service bilingualism 2,190,700 00				
	2,192,343,958 00				
	Less transfer to Vote 5 ..... 12,999,999 00	2,179,343,959 00	2,170,605,344 21	8,738,614 79	1,856,971,556 25
5	Capital expenditures ..... $ 346,129,000 00				
	5b To authorize the transfer of $12,999,999 from National Defence Vote 1, Appropriation Act No. 3, 1975, for the purposes of this Vote 1 00				
	Transfer from Vote 1 ..... 12,999,999 00				
	359,129,000 00				
	Less transfer to Vote 1 ..... 3,448,135 00	355,680,865 00	355,675,178 89	5,686 11	264,585,004 00
10	The grants listed in the Estimates, contributions in support of defence scientific research, contributions for emergency preparedness purposes and contributions to the North Atlantic Treaty Organization military budgets and common infrastructure program and, in accordance with section 3 of the Defence Appropriation Act, 1950, the transfer of defence equipment and supplies and the provision of services and facilities for defence purposes ..... $ 26,267,648 00				
	10a 8,600,000 00	34,867,648 00	30,817,616 06	4,050,031 94	29,614,991 96
15	Defence Construction (1951) Limited–Expenses incurred in procuring the construction and maintenance of defence projects on behalf of the Department of National Defence and in procuring the construction of such other projects as are approved by Treasury Board ..... $ 4,500,000 00				
	15a 375,000 00	4,875,000 00	4,575,000 00	300,000 00	4,092,882 81
Stat.	Minister of National Defence–Salary and motor car allowance	25,654 82	25,654 82		16,999 92
Stat.	Payments to dependants of certain members of the Royal Canadian Air Force killed while serving as instructors under the British Commonwealth Air Training Plan	10,624 95	10,624 95		9,418 32
Stat.	Payments under Parts I-IV of the Defence Services Pension Continuation Act and the Supplementary Retirement Benefits Act, Government's contribution to the Canadian Forces Superannuation Account, Government's contribution under the Canada Pension Plan and to the Supplementary Retirement Benefits Account in respect to the Canadian Forces and Government's contribution to the Regular Forces Death Benefit Account	366,492,938 48	366,492,938 48		315,489,197 01
Stat.	Contributions to employee benefit plans	45,331,000 00	45,331,000 00		40,769,084 50
Stat.	Federal Court Awards	146,927 23	146,927 23		288,705 87
	Expenditures from appropriations not required for 1975-76				35,280 20
	Total	2,986,774,617 48	2,973,680,284 64	13,094,332 84	2,511,873,120 84

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	*Less:* Receipts credited to revenue	*Add:* Services provided by other departments	*Add:* Accommodation provided by this department	(1) Total cost of programs
Defence Services	1975-76	2,973,680	5,122	45,241	242,522	3,256,321
	1974-75	2,511,873	5,035	49,929	125,797	2,682,564

Note: (1) Total cost of programs in this column does not include expenditures from Special Accounts established to receive revenues from the sale of materiel, surplus lands, buildings and materials. Expenditures from the Special Accounts were as follows:

	$000
1975-76	7,081
1974-75	24,619

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEFENCE SERVICES PROGRAM								
Protection of Canada	691,097	692,185	108,328	114,511			799,425	806,696
North American defence	459,703	460,977	79,945	75,915			539,648	536,892
Contribution to NATO collective defence measures	407,433	403,612	76,560	79,890	28,700	24,598	512,693	508,100
Contribution to international stability	44,292	40,524	5,405	2,198			49,697	42,722
National support and development	30,537	29,837	5,748	5,256	1,500	1,500	37,785	36,593
Control, management and administration	111,848	111,546	7,220	5,867	12	12	119,080	117,425
Supply and technical support	253,373	255,279	14,451	16,548			267,824	271,827
Military training	324,901	325,175	49,524	53,252			374,425	378,427
Defence scientific services	47,318	46,365	8,500	9,319	4,000	4,063	59,818	59,747
Assistance to military associations, institutes and other organizations					666	656	666	656
Military pension, pension contributions and other benefits	333,278	333,278			33,215	33,215	366,493	366,493
Civilian pension contributions and other employee benefits	45,331	45,331					45,331	45,331
	2,749,111	2,744,109	355,681	362,756	68,093	64,044	3,172,885	3,170,909
Less: receipts and revenues credited to the vote	186,110	190,148		7,081			186,110	197,229
	2,563,001	2,553,961	355,681	355,675	68,093	64,044	2,986,775	2,973,680
Less: receipts credited to revenue	3,550	5,122					3,550	5,122
Add: services provided by other departments	40,235	45,241					40,235	45,241
accommodation provided by this department	198,136	242,522					198,136	242,522
Total cost of program	2,797,822	2,836,602	355,681	355,675	68,093	64,044	3,221,596	3,256,321

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1975-76 Appropriations	1975-76 Expenditures	1974-75 Expenditures
DEFENCE SERVICES PROGRAM			
Payments to dependants of certain members of the Royal Canadian Air Force killed while serving as instructors under the British Commonwealth Air Training Plan (Appropriation Act No. 4, 1968)	11	11	9
Civil Pensions and Annuities:			
Mrs. Eleanor F. Nixon	1	1	1
	12	*12*	*10*
Assistance to Military Associations, Institutes and Other Organizations			
Conference of Defence Associations	85	85	85
Army Cadet League of Canada	67	67	60
Air Cadet League of Canada	67	67	60
Navy League of Canada	67	67	60
Naval Officers Association	13	13	14
Royal Canadian Air Force Association	18	18	18
Royal Canadian Navy Benevolent Fund	2	2	2
Royal Canadian Air Force Benevolent Fund	7	7	7
Rifle Associations	90	87	90
Military and United Services Institutes	13	13	11
Canadian Universities–Military studies	237	231	201
Contribution to NATO collective defence measures			
Contributions to NATO infrastructure and military budgets	28,600	24,435	19,944
Materiel produced for transfer as mutual aid	100	162	62
National support and development			
Contributions to provinces and municipalities for emergency preparedness purposes	1,500	1,500	1,500
Defence scientific services			
Industrial Research Contributions–To foster defence research in Canadian industry by supporting selected applied research programs	1,650	1,713	4,500
University Research Contributions	2,350	2,350	3,000
Military pensions, pension contributions and other benefits			
Payments under parts I – IV of the Defence Services Pension Continuation Act (R.S. c. D-3)	8,665	8,665	8,852
Payments under the Supplementary Retirement Benefits Act	24,550	24,550	15,439
	68,081	*64,032*	*53,905*
Total	68,093	64,044	53,915

Net Expenditure by Program and Standard Object

(in thousands of dollars)

	1975-76 Appropriations	1975-76 Expenditures	1974-75 Expenditure
(1) Salaries and wages	427,613	433,345	368,114
(1) Other personnel costs	55,450	56,688	51,451
(1) Pay of the Forces	1,041,199	1,023,043	925,260
(1) Other personnel costs	70,900	90,691	78,219
(1) Government contribution to military pension funds	333,278	333,278	291,199
(2) Transportation and communications	118,269	113,834	106,967
(3) Information	11,316	10,344	9,613
(4) Professional and special services	128,806	129,311	107,265
(5) Rentals	18,965	23,092	16,702
(6) Purchased repair and upkeep	166,486	176,918	126,247
(7) Utilities, materials and supplies	387,213	375,395	314,345
(8) Construction and acquisition of land, buildings and equipment	63,453	58,809	56,294
(9) Construction and acquisition of machinery and equipment	267,181	270,811	192,448
(10) Grants, contributions and other transfer payments	68,093	64,044	53,915
(12) All other expenditures	14,663	11,306	9,851
(1-12) Total	3,172,885	3,170,909	2,707,890
(13) *Less:* receipts and revenues credited to the vote	186,110	197,229	196,017
Total net expenditures	2,986,775	2,973,680	2,511,873

Departmental Summary

(in thousands of dollars)

	Total	Department	Central Mortgage and Housing Corporation Loans	NATO	Securities Held in Trust	Deposit and Trust Accounts	Annuity, Insurance and Pension Accounts	Undisbursed Balances of Appropriations to Special Accounts	Suspense Accounts
FINANCIAL RESOURCES UTILIZED FOR–									
Budgetary and other–									
Operating expenditures	2,744,109	2,744,109							
Capital expenditures	362,756	362,756							
Grants, contributions and other transfer payments	64,044	64,044							
Sums credited to revenue	5,122	5,122							
Sub-total	*3,176,031*	*3,176,031*							
Non-budgetary transactions–									
Increase in accounts receivable									
Decrease in accounts payable									
Other loans made to third parties									
Other repayments of loans received from third parties									
Amounts advanced by Canada	7			7					
Equity capital invested by Canada									
Acquisition of inventories									
Other reductions in liabilities and increases in assets	226,212				497	37,326	177,314	8,085	2,990
Total financial resources utilized	3,402,250	3,176,031		7	497	37,326	177,314	8,085	2,990
FINANCIAL RESOURCES PROVIDED FROM–									
Budgetary allocations utilized–									
Annual appropriations	2,561,673	2,561,673							
Statutory appropriations	412,007	412,007							
Receipts credited to appropriations	197,229	197,229							
Sums credited to revenue	5,122	5,122							
Sales									
Other									
Depreciation charged as an expenditure									
Sub-total	*3,176,031*	*3,176,031*							
Non-budgetary transactions–									
Decrease in accounts receivable									
Increase in accounts payable									
Other repayments of loans made to third parties									
Other loans received from third parties									
Repayments of amounts advanced by Canada	352		347	5					
Equity capital realized									
Decrease in inventories									
Other increases in liabilities or reduction in assets	927,822				432	37,680	872,861	14,259	2,590
Total financial resources provided	4,104,205	3,176,031	347	5	432	37,680	872,861	14,259	2,590
Net financial resources utilized or net financial resources provided	−701,955	nil	−347	2	65	−354	−695,547	−6,174	400

Revenues

	1975-76	1974-75
Department		
Comparative Summary		
Non-Tax Revenue–		
A Return on investments	983,338 61	1,260,500 37
B Refunds of previous years' expenditure	4,007,527 35	3,710,017 62
C Miscellaneous	130,645 71	64,315 85
Total	$5,121,511 67	$5,034,833 84

		1975-76
Details		
Non-Tax Revenue–		
A Return on investments:		
Interest on mortgages arranged by Central Mortgage and Housing Corporation	981,344	
Sundries	1,995	983,339
B Refunds of previous years' expenditure:		
Refunds by the Government of the United States in respect of Canadian Forces contracts	930,671	
Refunds received after audit or adjustment of contracts and refunds of advance payments on contracts	2,064,802	
Other	1,012,054	4,007,527
C Miscellaneous		130,646
Total		$5,121,512

Appendix 1

Canadian Forces Superannuation Account

STATEMENT OF TRANSACTIONS
FOR THE YEAR ENDED MARCH 31, 1976

Balance as at March 31, 1975	$5,772,130,854
RECEIPTS	
Contributions by personnel	56,349,185
Contributions by the government	98,794,687
Actuarial liability adjustments	457,200,000
Interest	243,180,722
Other	1,566,201
	857,090,795
	$6,629,221,649
DISBURSEMENTS	
Pension and retiring allowance payments	164,283,133
Cash termination allowance and return of contributions	6,947,580
Transfer to public service superannuation account (Treasury Board)	1,121,774
Other	39,408
	172,391,895
Balance as at March 31, 1976	6,456,829,754
	$6,629,221,649

Appendix 2

Regular Forces Death Benefit Account

STATEMENT OF TRANSACTIONS
FOR THE YEAR ENDED MARCH 31, 1976

Balance as at March 31, 1975	$24,825,834
RECEIPTS	
Contributions by participants	3,101,318
Government's contribution	683,608
Single premiums payable by the Government in respect of Regular Forces participants who become entitled to a basic benefit of $500 without contribution	99,510
Interest	1,720,689
	5,605,125
	$30,430,959
DISBURSEMENTS	
Benefits paid in respect of participants who at the time of death were members of the Regular Forces or who were elective Regular Forces participants to whom pensions were payable under the Canadian Forces Superannuation Act or the Defence Services Pension Continuation Act	4,101,647
Balance as at March 31, 1976	26,329,312
	$30,430,959

SECTION 15

1975-76
PUBLIC ACCOUNTS

National Health and Welfare

Department
Medical Research Council

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NATIONAL HEALTH AND WELFARE

Department

Objectives

ADMINISTRATION PROGRAM

—To provide central direction, management and service to the Department.

HEALTH CARE PROGRAM

—To develop, promote and implement measures for preservation and improvement of the health status of all Canadians within the ability of society to finance such measures.

MEDICAL SERVICES PROGRAM

—To promote, improve, and preserve the health of the Canadian citizens whose care, by legislation or custom, has been assigned to the Department.

HEALTH PROTECTION PROGRAM

—To reduce illness and untimely death of Canadians associated with hazards in the environment, both man-made and natural.

FITNESS AND AMATEUR SPORT PROGRAM

—To raise the fitness level of Canadians and to improve their participation in physical recreation and amateur sport.

INCOME SECURITY AND SOCIAL ASSISTANCE PROGRAM

—To promote and improve the social security and social welfare of the people of Canada.

Medical Research Council

Objective

—To help attain the quality and scale of research in the health sciences essential to the maintenance and improvement of health services.

Note: In 1975-76 the Canada and Quebec Pension Plans and the Death Benefit Account were charged to each department. In prior years the costs were entirely reflected in Treasury Board's budgetary expenditures. Additionally, the official languages program was centralized in the Administration Program, the Non-Medical Use of Drugs Program was absorbed in the Health Protection Program where it became the non-medical use of mood altering substances activity. For comparative purposes the 1974-75 figures have been adjusted.

Appropriations and Expenditures

Vote			1975-76 Appropriations	1975-76 Expenditures	Unexpended Balances	1974-75 Expenditures
			$	$	$	$
	Department					
	ADMINISTRATION PROGRAM					
1	Program expenditures including recoverable expenditures on behalf of the Canada Pension Plan	$ 10,145,000 00				
	1a	1,500,000 00				
	1b	500,000 00				
	Transfer from Treasury Board Vote 5 contingencies	44,907 00				
	Transfer from Treasury Board Vote 15 public service bilingualism	847,900 00				
			13,037,807 00	12,751,972 86	285,834 14	9,587,032 01
Stat.	Minister of National Health and Welfare—Salary and motor car allowance		25,655 80	25,655 80		16,999 92
Stat.	Contributions to employee benefit plans		834,000 00	834,000 00		724,600 00
			13,897,462 80	*13,611,628 66*	*285,834 14*	*10,328,631 93*
	HEALTH CARE PROGRAM					
5	Operating expenditures		7,166,000 00	6,437,103 08	728,896 92	5,212,921 98
10	The grants listed in the Estimates, contributions and authority to make commitments during the current fiscal year of $2,358,720 for contributions for the training of health personnel and $11,714,636 for contributions for the improvement of health services and in support of research and demonstrations in the field of public health		13,326,000 00	11,684,691 08	1,641,308 92	13,090,554 11
Stat.	Contributions to the provinces under agreements entered into pursuant to the Hospital Insurance and Diagnostic Services Act (R.S. c. H-8)		1,709,180,977 00	1,709,180,977 00		1,307,641,000 00
Stat.	Contributions to the provinces under the Medical Care Act (R.S. c. M-8)		795,755,865 00	795,755,865 00		762,689,945 00
Stat.	Contributions to the provinces pursuant to the Health Resources Fund Act (R.S. c. H-4)		20,000,000 00	20,000,000 00		31,346,732 80
Stat.	Contributions to employee benefit plans		572,000 00	572,000 00		485,700 00
			2,546,000,842 00	*2,543,630,636 16*	*2,370,205 84*	*2,120,466,853 89*
	MEDICAL SERVICES PROGRAM					
15	Operating expenditures and contributions	$ 95,176,000 00				
	15a To authorize the transfer of $2,999,999 from National Health and Welfare Vote 20, Appropriation Act No. 3, 1975, for the purposes of this Vote	1 00				
	Transfer from Vote 20	2,999,999 00				
	Transfer from Treasury Board Vote 5 contingencies	3,926,716 00				
			102,102,716 00	100,164,769 49	1,937,946 51	80,760,763 17
20	Capital expenditures	$ 11,101,000 00				
	Less transfer to:					
	Vote 15	$ 2,999,999 00				
	Vote 25	699,999 00				
		3,699,998 00				
			7,401,002 00	7,278,752 74	122,249 26	8,651,900 74
Stat.	Contributions to employee benefit plans		5,104,000 00	5,104,000 00		4,407,400 00
			114,607,718 00	*112,547,522 23*	*2,060,195 77*	*93,820,063 91*
	HEALTH PROTECTION PROGRAM					
25	Operating expenditures	$ 43,074,000 00				
	25a	2,242,000 00				
	25b To authorize the transfer of $699,999 from National Health and Welfare Vote 20, Appropriation Act No. 3, 1975, for the purposes of this Vote	1 00				
	Transfer from Vote 20	699,999 00				
	Transfer from Treasury Board Vote 5 contingencies	106,855 00				
	Transfer from Treasury Board Vote 10 student summer employment	54,000 00				
			46,176,855 00	45,819,078 86	357,776 14	39,309,268 03
30	The grants listed in the Estimates and contributions	$ 6,104,000 00				
	Transfer from Treasury Board Vote 10 student summer employment	906,000 00				
			7,010,000 00	5,934,333 70	1,075,666 30	6,429,223 06
Stat.	Contributions to employee benefit plans		3,666,000 00	3,666,000 00		3,249,700 00
Stat.	Refunds of amounts credited to revenue in previous years		16,439 91	16,439 91		4,473 70
			56,869,294 91	*55,435,852 47*	*1,433,442 44*	*48,992,664 79*

Appropriations and Expenditures—*Concluded*

Vote			1975-76 Appropriations	1975-76 Expenditures	Unexpended Balances	1974-75 Expenditures
			$	$	$	$
	FITNESS AND AMATEUR SPORT PROGRAM					
35	Operating expenditures	$ 4,451,000 00				
	Transfer from Treasury Board Vote 10 student summer employment	140,000 00				
		4,591,000 00				
	Less transfer to Vote 40	207,999 00				
			4,383,001 00	4,092,020 35	290,980 65	3,317,664 43
40	The grants listed in the Estimates and contributions	$ 17,162,000 00				
	40a To authorize the transfer of $207,999 from National Health and Welfare Vote 35, Appropriation Act No. 3, 1975, for the purposes of this Vote	1 00				
	Transfer from Vote 35	207,999 00				
			17,370,000 00	17,323,066 60	46,933 40	12,637,538 10
Stat.	Contributions to employee benefit plans		218,000 00	218,000 00		159,600 00
			21,971,001 00	*21,633,086 95*	*337,914 05*	*16,114,802 53*
	INCOME SECURITY AND SOCIAL ASSISTANCE PROGRAM					
45	Operating expenditures, including recoverable expenditures on behalf of the Canada Pension Plan	$ 40,382,000 00				
	45a	925,000 00				
			41,307,000 00	39,306,306 88	2,000,693 12	35,629,765 62
46b	Payment to the Old Age Security Fund for the purposes of the Old Age Security Act		114,035,156 00	114,035,155 62	38	254,245,558 63
50	The grants listed in the Estimates and contributions	$ 104,058,100 00				
	50a	1 00				
	50b	13,511,400 00				
			117,569,501 00	114,828,091 10	2,741,409 90	86,840,302 36
Stat.	Family allowances payments		1,957,512,893 13	1,957,512,893 13		1,824,039,438 75
Stat.	Old age security payments		2,278,493,481 25	*2,278,493,481 25		**
Stat.	Guaranteed income supplement payments		709,049,642 69	*709,049,642 69		**
Stat.	Spouse's allowance payments		34,936,431 67	*34,936,431 67		**
Stat.	Old age assistance and blind and disabled persons allowances—Payment of federal share		1,744,021 02	1,744,021 02		2,331,066 85
Stat.	Canada assistance plan—Payments to the provinces (R.S. c. C-1) including residual payments under the Unemployment Assistance Act		886,219,718 98	886,219,718 98		660,801,543 19
Stat.	Contributions to employee benefit plans		3,229,658 00	3,229,658 00		3,131,600 00
	Expenditures from appropriations not required for 1975-76					266,378 30
			6,144,097,503 74	*6,139,355,400 34*	*4,742,103 40*	*2,867,285,653 70*
			8,897,443,822 45	8,886,214,126 81	11,229,695 64	5,157,008,670 75
	Medical Research Council					
55	Operating expenditures		957,000 00	925,326 66	31,673 34	798,926 12
60	The grants listed in the Estimates		48,434,000 00	47,434,000 00	1,000,000 00	42,860,000 00
Stat.	Contributions to employee benefit plans		71,000 00	71,000 00		60,100 00
			49,462,000 00	48,430,326 66	1,031,673 34	43,719,026 12
	Total		8,946,905,822 45	8,934,644,453 47	12,261,368 98	5,200,727,696 87

* On June 26, 1975 the Old Age Security Fund was abolished and benefits were subsequently made from the Consolidated Revenue Fund (statutory payments). The total statutory payments (above) were $3,022,479,555.61 (the breakdown into the elements of Old Age Security, Guaranteed Income Supplement and Spouse's Allowance are estimates) and payments from the Fund were $911,496,073.97 for a total of $3,933,975,629.58.

**For comparative purposes, the 1974-75 Old Age Security payments from the Old Age Security Fund were $3,444,474,222.24, broken down by estimate into $2,606,778,091.39 for Old Age Security and $837,696,130.85 for Guaranteed Income Supplement. Spouse's allowance was not in effect in 1974-75.

Total Cost of Program

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	*Less:* Receipts credited to revenue	*Add:* Services provided by other departments	*Add:* Accommodation provided by ths department	Total cost of programs
Department						
ADMINISTRATION	1975-76	13,611	43	1,270		14,838
	1974-75	10,328	51	1,199		11,476
HEALTH CARE	1975-76	2,543,631	502	438		2,543,567
	1974-75	2,120,467	483	410		2,120,394
MEDICAL SERVICES	1975-76	112,548	22,373	4,743	2,690	97,608
	1974-75	93,820	20,420	4,750	2,562	80,712
HEALTH PROTECTION	1975-76	55,436	3,561	4,721	551	57,147
	1974-75	48,993	3,086	5,852		51,759
FITNESS AND AMATEUR SPORT	1975-76	21,633	403	261		21,491
	1974-75	16,115	131	147		16,131
INCOME SECURITY AND SOCIAL ASSISTANCE	1975-76	6,139,355	178	14,097		6,153,274
	1974-75	2,867,286	386	14,881		2,881,781
Total department	1975-76	8,886,214	27,060	25,530	3,241	8,887,925
	1974-75	5,157,009	24,557	27,239	2,562	5,162,253
Medical Research Council	1975-76	48,430	167	129		48,392
	1974-75	43,719	53	110		43,776
Grand total	1975-76	8,934,644	27,227	25,659	3,241	8,936,317
	1974-75	5,200,728	24,610	27,349	2,562	5,206,029

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Department								
ADMINISTRATION PROGRAM								
Departmental executive	1,234	1,178	11	7			1,245	1,185
Advisory and support services	11,404	11,239	76	66			11,480	11,305
Departmental supply administration	1,479	429					479	429
Contributions to employee benefit plans	834	834					834	834
	13,951	13,680	87	73			14,038	13,753
Less: receipts and revenues credited to the vote	141	142					141	142
	13,810	13,538	87	73			13,897	13,611
Less: receipts credited to revenue		43						43
Add: services provided by other departments	1,270	1,270					1,270	1,270
Total cost of program	15,080	14,765	87	73			15,167	14,838
HEALTH CARE PROGRAM								
Program management	1,241	1,318	27	12			1,268	1,330
Personal health	1,178	991	11			172	1,189	1,163
Health care accessibility	1,577	1,417	6	1	2,504,938	2,504,937	2,506,521	2,506,355
Health manpower	609	558	2		22,268	22,252	22,879	22,810
Health services improvement	2,490	2,139	25	1	11,057	9,261	13,572	11,401
Contributions to employee benefit plans	572	572					572	572
	7,667	6,995	71	14	2,538,263	2,536,622	2,546,001	2,543,631
Less: receipts credited to revenue		502						502
Add: services provided by other departments	438	438					438	438
Total cost of program	8,105	6,931	71	14	2,538,263	2,536,622	2,546,439	2,543,567
MEDICAL SERVICES PROGRAM								
Administration	5,739	6,515	48	171			5,787	6,686
Civil aviation medicine	1,158	1,074	4	10			1,162	1,084
Public service health	4,006	4,245	158	274			4,164	4,519
Indian health services	61,217	59,036	3,491	3,198	1,435	1,171	66,143	63,405
Northern health services	20,848	20,490	3,648	3,588	500	500	24,996	24,578
Immigration medical services	2,215	2,275	6	10			2,221	2,285
Quarantine and regulatory services	1,267	1,080	25	9			1,292	1,089
Prosthetic services	2,979	3,083	15	16			2,994	3,099
Emergency health services	739	696	6	3			745	699
Contributions to employee benefit plans	5,104	5,104					5,104	5,104
	105,272	103,598	7,401	7,279	1,935	1,671	114,608	112,548
Less: receipts credited to revenue	19,894	22,373					19,894	22,373
Add: services provided by other departments	4,743	4,743					4,743	4,743
accommodation provided by this department	2,690	2,690					2,690	2,690
Total cost of program	92,811	88,658	7,401	7,279	1,935	1,671	102,147	97,608
HEALTH PROTECTION PROGRAM								
Food quality and hazards	10,568	10,636	311	361	5	5	10,884	11,002
*Drug quality and hazards	15,356	15,439	624	342			15,980	15,781
Non-medical use of mood altering substances	3,600	3,069	15	46	7,005	5,929	10,620	9,044
Environmental quality and hazards	4,668	4,140	549	769			5,217	4,909
Laboratory health surveillance	4,880	4,756	181	222			5,061	4,978
Administration	5,165	5,872	276	184			5,441	6,056
Contributions to employee benefit plans	3,666	3,666					3,666	3,666
	47,903	47,578	1,956	1,924	7,010	5,934	56,869	55,436
Less: receipts credited to revenue	2,020	3,561					2,020	3,561
Add: services provided by other departments	4,721	4,721					4,721	4,721
services provided by this department	551	551					551	551
Total cost of program	51,155	49,289	1,956	1,924	7,010	5,934	60,121	57,147

Programs by Activities—*Concluded*

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
FITNESS AND AMATEUR SPORT PROGRAM								
Promotion and communications		177			850	836	850	1,013
Resources development					7,360	7,347	7,360	7,347
Training					1,560	1,547	1,560	1,547
Competition					7,600	7,593	7,600	7,593
Program planning and management	4,313	3,881	70	34			4,383	3,915
Contributions to employee benefit plans	218	218					218	218
	4,531	4,276	70	34	17,370	17,323	21,971	21,633
Less: receipts credited to revenue		403						403
Add: services provided by other departments	261	261					261	261
Total cost of program	4,792	4,134	70	34	17,370	17,323	22,232	21,491
INCOME SECURITY AND SOCIAL ASSISTANCE PROGRAM								
Administration	366	494		10			366	504
Social insurance	13,415	11,075		197			13,415	11,272
Income maintenance	28,950	27,145		293	5,094,028	5,094,028	5,122,978	5,121,466
Social assistance	3,333	3,476		28	982,340	982,250	985,673	985,754
International and emergency welfare services	692	452		8			692	460
National welfare grants	3,255	2,969		18	19,133	17,552	22,388	20,539
Policy and program planning, research and evaluation	4,908	4,441		48	4,060	2,989	8,968	7,478
Social security review secretariat	35	82					35	82
Contributions to employee benefit plans	3,230	3,230					3,230	3,230
	58,184	53,364		602	6,099,561	6,096,819	6,157,745	6,150,785
Less: receipts and revenue credited to the vote	13,647	11,430					13,647	11,430
	44,537	41,934		602	6,099,561	6,096,819	6,144,098	6,139,355
Less: receipts credited to revenue		178						178
Add: services provided by other departments	14,011	14,097					14,011	14,097
Total cost of program	58,548	55,853		602	6,099,561	6,096,819	6,158,109	6,153,274
Medical Research Council								
Administration	1,013	991	15	5			1,028	996
Grants and scholarships					48,434	47,434	48,434	47,434
	1,013	991	15	5	48,434	47,434	49,462	48,430
Less: receipts credited to revenue						167		167
Add: services provided by other departments	129	129					129	129
Total cost of program	1,142	1,120	15	5	48,434	47,267	49,591	48,392

*The operating column includes the statutory account "Refunds of amounts credited to revenue in previous years".

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1975-76 Appropriations	1975-76 Expenditures	1974-75 Expenditures
Department			
HEALTH CARE PROGRAM			
Grants to Health Organizations			
Grant to Canadian Foundation on Alcohol and Drug Dependencies	15	15	15
Grant to Canadian Mental Health Association	25	25	25
Grant to Canadian Paraplegic Association	15	15	15
Grant to Canadian Public Health Association	7	7	8
Grant to Canadian Red Cross Society	10	10	10
Grant to Canadian Tuberculosis and Respiratory Disease Association	20	20	20
Grant to Health League of Canada	15	15	14
Grant to St. John Ambulance Association	20	20	20
Grant to Traffic Injury Research Foundation	25	25	25
Grant to Victorian Order of Nurses	20	20	20
Contributions to the provinces under agreements entered into pursuant to the Hospital Insurance and Diagnostic Services Act (R.S. c. H-8)	1,709,181	1,709,181	1,307,641
Amount to be credited to the Health Insurance Supplementary Fund, for payments in respect of the cost of insured services incurred by a person who through no fault of his own had lost or been unable to obtain coverage for indusred services under the Hospital Insurance and Diagnostic Services Act and the Medical Care Act	1		
Contributions to the provinces pursuant to the Medical Care Act (R.S. c. M-8)	795,756	795,756	762,690
Contributions to provinces and territories to assist in an extended program for the training of health personnel, and commitments for the current fiscal year not to exceed a total amount of $2,358,720 to be allocated as follows:			
Newfoundland	64	64	60
Prince Edward Island	21	20	21
Nova Scotia	87	85	83
New Brunswick	73	73	73
Quebec	621	621	621
Ontario	838	829	829
Manitoba	109	109	109
Saskatchewan	103	103	103
Alberta	183	162	164
British Columbia	248	186	165
Northwest Territories	8		
Yukon Territory	4		
	2,359	2,252	2,228
Less—Estimated amount required for commitments to fall due during the fiscal year as detailed above but not required for payments estimated at	91		
	2,268	2,252	2,228
Contributions to the provinces pursuant to the Health Resources Fund Act (R.S. c. H-4)	20,000	20,000	31,347
Contributions to persons and agencies to support activities of national importance for the improvement of health services and in support of research and demonstrations in the field of public health, and commitments for the current fiscal year not to exceed a total amount of $11,714,636	10,685	9,061	10,690
Contributions to the Institute of Microbiology and Hygiene of Montreal to sustain and expand Canadian influenza vaccine production	200	200	
	2,538,263	*2,536,622*	*2,114,768*
MEDICAL SERVICES PROGRAM			
Payments to hospitals and other institutions which care for Indians and Eskimos as contributions toward the construction of hospitals and related facilities	1,935	1,671	1,094
	1,935	*1,671*	*1,094*
HEALTH PROTECTION PROGRAM			
Grant to the United Nations Fund for drug abuse control	200	200	200
Contributions to National Food Bank	5	5	
Contributions to support innovative projects dealing with the non-medical use of mood altering substances	4,045	2,981	3,724
Contributions to support research sociological and biomedical studies dealing with the non-medical use of mood altering substances	1,854	1,854	1,719
Contributions to support street agency and drug research projects dealing with the non-medical use of mood altering substances	906	894	771
Expenditures not required for the current year			15
	7,010	*5,934*	*6,429*
FITNESS AND AMATEUR-SPORT PROGRAM			
Contributions to encourage, promote and develop fitness, amateur sport and physical recreation for Canadians:			12,638
Promotion and communications	850	836	
Resources development	7,360	7,347	
Training	1,560	1,547	
Competition	7,600	7,593	
	17,370	*17,323*	*12,638*

Grants, Contributions and Other Transfer Payments—*Concluded*

(in thousands of dollars)

	1975-76 Appropriations	1975-76 Expenditures	1974-75 Expenditures
INCOME SECURITY AND SOCIAL ASSISTANCE PROGRAM			
Payments to the Old Age Security Fund for the purposes of Old Age Security Act	114,035	114,035	254,246
Family allowances payments (R.S. c. F-1)	1,957,513	1,957,513	1,824,082
Old age security payments (R.S. c. O-6)	2,278,493	2,278,493	*
Guaranteed income supplement payments (R.S. c. O-6)	709,050	709,050	*
Old age security payments in respect of payment of a Spouse's allowance in accordance with the amended Old Age Security Act (R.S. c. O-6)	34,936	34,936	*
Grants to assist in the development of provincial, municipal and voluntary family planning services and for specific projects in this area	1,750	1,750	1,750
Grants to welfare organizations—			
Canadian National Institute for the Blind	75	75	55
Association canadienne-française des aveugles	12	12	6
Institut Nazareth de Montréal	4	4	4
Canadian Association for the mentally retarded	75	75	40
Montreal Association for the Blind	4	4	4
Canadian Safety Council	75	75	50
Canadian Rehabilitation Council for the Disabled	75	75	45
Canadian Council on children and youth	25	25	10
Canadian Council on social development	315	315	275
Other welfare organizations	140	140	
Grants to organizations supporting International Women's Year	100	100	73
Payments to carry out the purposes of the Vocational Rehabilitation of Disabled Persons Act and agreements made thereunder, including undischarged commitments under previous agreements	20,621	20,611	12,000
Contributions for research in accordance with section 6 of the Vocational Rehabilitation of Disabled Persons Act	75		
Payments in accordance with agreements, to replace Canada Assistance Plan revenues lost by provinces due to the operation of universal nursing home care benefit programs	56,710	56,708	45,598
Contributions in accordance with agreements, toward the cost of services provided to young offenders under the jurisdiction of correctional authorities instead of child welfare authorities in the provinces of Ontario, New Brunswick, Quebec and the Yukon Territory	16,971	16,967	12,500
Canada assistance plan—Payments to the provinces (R.S. c. C-1), including residual payments under the Unemployment Assistance Act (R.S. c. U-1)	886,220	886,220	660,802
Blind persons allowances—Payment of federal share of allowances (R.S. c. B-7)	679	679	845
Disabled persons allowances—Payment of federal share of allowances (R.S. c. D-6)	1,089	1,089	1,527
Old age assistance—Payment of federal share of assistance (recoveries)	24cr	24cr	41cr
Contributions to provinces, welfare agencies including schools of social work, and to individuals, to support activities of national importance for the improvement of welfare services	3,829	3,556	4,000
Contributions towards projects aimed at providing opportunities for people retired from the labour force to help themselves, other Canadians and the community (New Horizons)	12,566	11,323	8,559
Welfare contributions for research and demonstration activities in the field of mental retardation	188	124	78
Contributions to provinces under agreements entered into, in respect of guaranteed income experimental projects	3,290	2,844	1,763
Contributions to provinces, persons and organizations for the purpose of developing and implementing a welfare information system	670	45	
Expenditures not required for the current year			13cr
	6,099,561	*6,096,819*	*2,828,258*
Total	8,664,139	8,658,369	4,963,187
Medical Research Council			
Grants and scholarships in aid of research	48,434	47,434	42,860
Grand total	8,712,573	8,705,803	5,006,047

* See footnotes to Appropriations and Expenditures.

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Administration Program	Health Care Program	Medical Services Program	Health Protection Program	Fitness and Amateur Sport Program	Income Security and Social Assistance Program	Total Department	Medical Research Council	Total
(1) Salaries and wages	8,061	5,009	48,606	32,468	2,054	40,190	136,388	624	137,012
	7,937	**4,646**	**47,865**	**32,121**	**1,866**	**37,220**	**131,655**	**572**	**132,227**
	6,955	*3,937*	*37,779*	*27,691*	*1,576*	*33,772*	*111,710*	*469*	*112,179*
(1) Other personnel costs	836	572	7,021	3,666	218	3,230	15,543	71	15,614
	839	**572**	**8,310**	**3,676**	**218**	**3,502**	**17,117**	**71**	**17,188**
	728	*487*	*6,919*	*3,267*	*160*	*3,471*	*15,032*	*60*	*15,092*
(2) Transportation and communications	634	675	13,950	1,918	343	3,894	21,414	147	21,561
	628	**568**	**13,566**	**2,001**	**469**	**3,742**	**20,974**	**182**	**21,156**
	652	*498*	*11,376*	*1,920*	*487*	*3,775*	*18,708*	*153*	*18,861*
(3) Information	509	218	307	967	788	2,635	5,424	42	5,466
	469	**132**	**64**	**337**	**344**	**813**	**2,159**	**34**	**2,193**
	403	*243*	*107*	*333*	*302*	*1,029*	*2,417*	*41*	*2,458*
(4) Professional and special services	802	990	16,619	5,167	241	5,850	29,669	66	29,735
	813	**862**	**14,685**	**5,510**	**813**	**5,804**	**28,487**	**61**	**28,548**
	614	*280*	*12,793*	*4,302*	*350*	*4,772*	*23,111*	*49*	*23,160*
(5) Rentals	86	17	1,000	285	80	469	1,937	22	1,959
	117	**46**	**859**	**403**	**21**	**369**	**1,815**	**18**	**1,833**
	71	*30*	*706*	*297*	*22*	*316*	*1,442*	*22*	*1,464*
(6) Purchased repair and upkeep	2,023	8	857	771	7	70	3,736	3	3,739
	1,931	**14**	**609**	**756**	**14**	**60**	**3,384**	**2**	**3,386**
	19	*8*	*770*	*542*	*6*	*49*	*1,394*	*1*	*1,395*
(7) Utilities, materials and supplies	480	161	16,884	2,414	790	1,786	22,515	33	22,548
	510	**152**	**17,594**	**2,757**	**531**	**1,845**	**23,289**	**49**	**23,438**
	559	*126*	*13,603*	*2,405*	*498*	*1,614*	*18,805*	*49*	*18,854*
(8) Construction and acquisition of land, buildings and equipment			5,790				5,790		5,790
			4,990	**1**			**4,991**		**4,991**
			6,895	*93*			*6,988*		*6,988*
(9) Construction and acquisition of machinery and equipment	87	71	1,611	2,131	70		3,970	15	3,985
	73	**14**	**2,289**	**1,923**	**34**	**602**	**4,935**	**5**	**4,940**
	88	*90*	*1,757*	*1,709*	*75*	*646*	*4,365*	*14*	*4,379*
(10) Grants, contributions and other transfer payments		2,538,263	1,935	7,010	17,370	6,099,561	8,664,139	48,434	8,712,573
		2,536,622	**1,671**	**5,934**	**17,323**	**6,096,819**	**8,658,369**	**47,434**	**8,705,803**
		2,114,768	*1,094*	*6,429*	*12,638*	*2,828,258*	*4,963,187*	*42,860*	*5,006,047*
*(12) All other expenditures	520	17	28	72	10	60	707	5	712
	436	**3**	**46**	**17**		**9**	**511**	**2**	**513**
	380		*21*	*5*	*1*	*283*	*690*	*1*	*691*
(1-12) Total	14,038	2,546,001	114,608	56,869	21,971	6,157,745	8,911,232	49,462	8,960,694
	13,753	**2,543,631**	**112,548**	**55,436**	**21,633**	**6,150,785**	**8,897,786**	**48,430**	**8,946,216**
	10,469	*2,120,467*	*93,820*	*48,993*	*16,115*	*2,877,985*	*5,167,849*	*43,719*	*5,211,568*
(13) *Less:* receipts and revenues credited to the vote	141					13,647	13,788		13,788
	142					**11,430**	**11,572**		**12,572**
	141					*10,699*	*10,840*		*10,840*
Total net expenditures	13,897	2,546,001	114,608	56,869	21,971	6,144,098	8,897,444	49,462	8,946,906
	13,611	**2,543,631**	**112,548**	**55,436**	**21,633**	**6,139,355**	**8,886,214**	**48,430**	**8,934,644**
	10,328	*2,120,467*	*93,820*	*48,993*	*16,115*	*2,867,286*	*5,157,009*	*43,719*	*5,200,728*

*Includes the statutory account "Refunds of amounts credited to revenue in previous years".

Amounts in roman type are 1975-76 appropriations.

Amounts in **bold** face type are 1975-76 expenditures.

Amounts in *italic* type are 1974-75 expenditures.

Departmental Summary

(in thousands of dollars)

	Total	Department	Medical Research Council	*Education Loans Employees	Canada Pension Plan	Deposit and Trust Accounts	Annuity, Insurance and Pensions Accounts	Suspense Accounts
FINANCIAL RESOURCES UTILIZED FOR—								
Budgetary and other—								
Operating expenditures	230,482	229,491	991					
Capital expenditures	9,931	9,926	5					
Grants, contributions and other transfer payments	8,705,803	8,658,369	47,434					
Sums credited to revenue	27,227	27,060	167					
Sub-total	*8,973,443*	*8,924,846*	*48,597*					
Non-budgetary transactions—								
Increase in accounts receivable								
Decrease in accounts payable								
Other loans made to third parties								
Other repayments of loans received from third parties								
Amounts advanced by Canada								
Equity capital invested by Canada								
Acquisition of inventories								
Other reductions in liabilities and increases in assets	1,536,344				624,624	18	911,496	206
Total financial resources utilized	10,509,787	8,924,846	48,597		624,624	18	911,496	206
FINANCIAL RESOURCES PROVIDED FROM—								
Budgetary allocations utilized—								
Annual appropriations	528,014	479,655	48,359					
Statutory appropriations	8,406,630	8,406,559	71					
Receipts credited to appropriations	11,572	11,572						
Sums credited to revenue	27,227	27,060	167					
Sales								
Other								
Depreciation charged as an expenditure								
Sub-total	*8,973,443*	*8,924,846*	*48,597*					
Non-budgetary transactions—								
Decrease in accounts receivable								
Increase in accounts payable								
Other repayments of loans made to third parties								
Other loans received from third parties								
Repayments of amounts advanced by Canada				* See note				
Equity capital realized								
Decrease in inventories								
Other increases in liabilities or reduction in assets	3,042,723				2,132,024	21	910,466	212
Total financial resources provided	12,016,166	8,924,846	48,597	nil	2,132,024	21	910,466	212
Net financial resources utilized or net financial resources provided	–1,506,379	nil	nil	nil	–1,507,400	–3	1,030	–6

* Education loans repayments of $315 is not reflected due to presentation of Departmental Summary in thousands of dollars.

Revenues

Department

Comparative summary

		1975-76	1974-75
	Non-Tax Revenue—		
A	Refund of previous year's expenditure	1,357,775 68	1,169,173 87
B	Services and service fees	19,561,982 71	18,017,132 91
C	Proceeds from sales	2,742,262 88	2,318,658 01
D	Privileges, licences and permits	12,042 30	13,632 00
E	Miscellaneous	3,386,387 68	3,038,819 87
	Total	$27,060,451 25	$ 24,557,416 66

Details

		1975-76	
	Non-Tax Revenue—		
A	Refund of previous years' expenditure:		
	Administration	42,862	
	Medical services	139,343	
	Health protection	100,566	
	Health programs	502,124	
	Income security and social assistance	169,733	
	Fitness and amateur sport	403,147	
			1,357,775
B	Services and service fees:		
	Medical services, hospitals $13,509,197		
	Tuberculosis care	42,542	
	Auxiliary care	316,021	
	Medical boarders	54,639	
	Co-Insurance earnings, provincial plan	21,705	
	Standard accomodation	11,012,107	
	Earnings—New born care	155,348	
	Organized out-patient department services	163,710	
	Earnings—Emergency	856,678	
	Earnings—Co-Insurance and others	19,533	
	Ambulance income	3,438	
	Recoveries—		
	Dietary	278,845	
	Accommodation	165,618	
	Pharmacy	22,402	
	Handicrafts	8,369	
	Revenue, prior years	388,242	
	Medical services, clinics and stations $ 5,772,720		
	Professional services	1,180,167	
	Drugs and medical supplies not supplied by out-patient department	21,385	
	Provincial hospital insurance plan	209,159	
	Out-patient department charges	81,635	
	Hospitalization	18,623	
	Health services	2,814,830	
	Recoveries—Public service health, nursing services	1,446,921	
	Health protection, $280,066		
	Fees—		
	Analysis	120	
	Inspection	45	
	Radiation dosimetry services	279,901	
			19,561,983

		1975-76	
C	Proceeds from sales:		
	Medical services		
	Prosthetic services	2,132,552	
	Meals, meal tickets rations	82,189	
	Handicrafts and handicraft supplies	291,918	
	Rentals and lodging, housing	181,501	
	Glasses, dentures and artificial aids	54,103	
			2,742,263
D	Privileges, licences and permits:		
	Health protection		12,042
E	Miscellaneous:		
	Medical services	209,344	
	Health protection $3,168,161		
	Food and drug penalties	190,039	
	Opium and narcotic penalties	2,973,909	
	Sundries	4,213	
	Health care	478	
	Income security and social assistance	8,405	
			3,386,388
	Total		$ 27,060,451

Medical Research Council

Comparative Summary

		1975-76	1974-75
	Non-Tax Revenue—		
	Refunds of previous years' expenditure	$ 166,599 76	$ 53,024 21

Appendix I

National Health and Welfare

STATEMENTS OF OPERATING COSTS AND REVENUES OF DEPARTMENTAL HOSPITALS

Note: A statement of operating costs and revenues by hospital is included under the Medical Services Program in miscellaneous statements at the end of Volume II.

Appendix 2

Canada Pension Plan Account

(Established by the Canada Pension Plan, R.S., c. C-5)

STATEMENT OF TRANSACTIONS FOR THE YEAR ENDED MARCH 31, 1976

	1976	1975
Balance at beginning of year	$ 8,262,422,656	$ 6,933,825,886
Receipts:		
Contributions—employees, employers and self-employed	1,489,203,748	1,238,763,438
Interest on investments (Note 3)	621,059,830	504,414,091
Interest on monthly operating balance	18,705,279	14,242,368
	10,391,391,513	8,691,245,783
Disbursements:		
Benefit payments—		
Retirement pensions	312,949,813	193,125,062
Survivors' pensions	117,140,115	86,600,195
Disability pensions	82,516,955	59,394,247
Orphans' benefits	41,235,265	32,964,623
Death benefits	19,636,926	16,514,129
Disabled contributors' child benefits	14,354,585	10,367,382
	587,833,659	398,965,638
Expense (Note 2)—		
Administration	14,501,000	12,840,000
Collection of contributions	12,422,267	11,246,210
Accounting and computer services	4,558,932	4,003,920
Accommodation	1,588,649	1,266,501
Assignment of social insurance numbers and maintenance of central index	548,565	415,002
Actuarial services	115,756	85,856
	33,735,169	29,857,489
	621,568,828	428,823,127
Balance at end of year	$ 9,769,822,685	$ 8,262,422,656
Balance at end of year comprised:		
Canada Pension Plan Investment Fund	$ 9,423,416,000	$ 7,981,874,000
Balance on Deposit with Receiver General (operating balance)	346,406,685	280,548,656
	$ 9,769,822,685	$ 8,262,422,656

The accompanying notes are an integral part of the financial statements.

Certified correct:

M. T. KEAM
Director General

Approved:

BRUCE RAWSON
Deputy Minister
Department of National Health and Welfare

Canada Pension Plan Investment Fund—*Continued*

(Established by the Canada Pension Plan, R.S., c. C-5)

STATEMENT OF TRANSACTIONS FOR THE YEAR ENDED MARCH 31, 1976

	Balance at April 1, 1975	Purchases during year	Balance at March 31, 1976
Investments in securities of the provinces (Note 4):			
Newfoundland	$ 154,426,000	$ 29,429,000	$ 183,855,000
Prince Edward Island	30,861,000	6,042,000	36,903,000
Nova Scotia	311,695,000	57,325,000	369,020,000
New Brunswick	235,589,000	43,184,000	278,773,000
Quebec	43,481,000	8,021,000	51,502,000
Ontario	4,405,481,000	784,084,000	5,189,565,000
Manitoba	467,889,000	83,370,000	551,259,000
Saskatchewan	364,068,000	62,596,000	426,664,000
Alberta	757,551,000	143,361,000	900,912,000
British Columbia	1,159,366,000	213,913,000	1,373,279,000
Investment in securities of Canada (Note 4)	51,467,000	10,217,000	61,684,000
	$ 7,981,874,000	$ 1,441,542,000	$ 9,423,416,000

The accompanying notes are an integral part of the financial statements.

Certified correct:

M. T. KEAM
Director General

Approved:

BRUCE RAWSON
Deputy Minister
Department of National Health and Welfare

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1976

1. Accounting policies:

Pension obligations—

In accordance with the provisions of the Canada Pension Plan Act, these statements show only the transactions through the Canada Pension Plan Account and the Canada Pension Plan Investment Fund and changes in the balance of these accounts for the year ended March 31, 1976. Accordingly, these statements do not purport to show the adequacy of the balance in the Canada Pension Plan Account to meet, on an actuarial basis, the future obligations of the Canada Pension Plan.

The Canada Pension Plan Act directs the Chief Actuary of the Department of Insurance to prepare at least once in every five years a report based on an actuarial examination of the operation of the Act and the state of the Canada Pension Plan Account. The Chief Actuary's report is to set out, for each of the 10 years immediately following the date of his examination, the estimated revenues of the Account and the estimated amount of all payments chargeable to the Account, and for each fifth year of a period of not less than 30 years from the date of the examination, an estimate of the percentage of the total contributory salaries and wages and contributory self-employed earnings that would be required to provide for all payments chargeable to the Account should there be no balance in the Account at the commencement of that year. The latest statutory report is No. 4 dated October 11, 1974. This report, in accordance with section 116 of the Canada Pension Plan Act, was laid before the House of Commons by the Minister of Finance on October 17, 1974.

According to the Fund projections by the Chief Actuary, if the present 3.6% contribution rate is continued indefinitely, the net cash flow to the provinces would be negative in the year 1982. That is, interest payments received from the provinces will be greater than new loans to the provinces. Beginning in the year 1990 it is projected that annual benefit payments and expenses will exceed the contributions and interest on investments. The Chief Actuary indicates that between 1990 and the year 2000 there will be a liquidation of investments and after this point the fund would be inoperative unless new sources of funds are introduced.

Cash basis—

Contributions, interest and benefit payments of the Canada Pension Plan Account are recorded on a cash basis. Expenses are recorded on a cash basis modified to include payments in April relating to work performed, goods received or services rendered prior to March 31.

All receipts of the Canada Pension Plan Account are paid into the Consolidated Revenue Fund and all disbursements of this account and all purchases of investments for the Canada Pension Plan Investment Fund are made out of the Consolidated Revenue Fund.

Furniture and equipment—

The cost of furniture and equipment is charged to expense at the time of acquisition.

Securities—

All securities held are carried at cost, are non-negotiable and have a term of 20 years. The securities bear interest at the average market yield of 20-year Canada bonds applicable at the time of the issue of the security.

2. Expense:

The total expense of the Canada Pension Plan Account represents the amount charged for services provided by the Unemployment Insurance Commission (assignment of social insurance numbers and maintenance of central index) and five federal government departments: National Revenue—Taxation (collection of contributions); National Health and Welfare (administration); Supply and Services (accounting and computer services); Public Works (accommodation); and Insurance (actuarial services). The Department of Finance is responsible for the investment program of the Fund, a service that is performed without charge by this Department.

3. Interest on investments:

Interest received by the Canada Pension Plan Account during the year ended March 31, 1976 is as follows:

	1976	1975
From securities of the provinces:		
Newfoundland	$ 12,038,386	$ 9,691,093
Prince Edward Island	2,421,768	1,942,541
Nova Scotia	24,626,788	19,779,922
New Brunswick	18,307,924	14,834,567
Quebec	3,567,874	2,875,139
Ontario	343,322,901	281,052,440
Manitoba	36,227,868	29,494,639
Saskatchewan	28,179,919	23,145,843
Alberta	57,022,598	46,960,123
British Columbia	91,456,976	71,534,582
From securities of Canada	3,886,828	3,103,202
	$ 621,059,830	$ 504,414,091

Canada Pension Plan—*Concluded*

4. Purchase of securities of the provinces and Canada:

The balance to the credit of the Canada Pension Plan Account less the balance in the Canada Pension Plan Investment Fund is defined by the legislation as the operating balance. When the operating balance exceeds the estimated amount required to meet all payments in the following three-month period, the excess is available from the Consolidated Revenue Fund for purchase of securities of the provinces and Canada.

Provinces are advised monthly of the amount of excess monies in the Canada Pension Plan Account that is available for the purchase of provincial securities. The amount available to each province is the proportion that contributions made to the Plan by each province bears to total contributions. Contributions received from the Yukon Territory, the Northwest Territories and from certain other employees outside Canada are invested in bonds of the Government of Canada.

The Canada Pension Plan is applicable throughout Canada, except in the Province of Quebec where a similar plan has been established. However, certain federal employees, such as members of the armed forces, who are resident in the Province of Quebec contribute to the Canada Pension Plan. The securities of this Province that are purchased by the Plan relate to the contributions of these employees.

Ottawa, Ontario

THE HONOURABLE MARC LALONDE,
P.C., M.A., LL.L., Q.C., M.P.,
MINISTER OF NATIONAL HEALTH AND WELFARE,
OTTAWA, ONTARIO.

Dear Mr. Lalonde,

I have examined the statements of transactions of the Canada Pension Plan Account and the Canada Pension Plan Investment Fund for the year ended March 31, 1976. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these statements of transactions give a true and fair view of the balance in the Canada Pension Plan Account and the investments in the Canada Pension Plan Investment Fund as at March 31, 1976, and of the transactions through these accounts for the year then ended, in accordance with the accounting policies described in Note 1 and are presented on a basis consistent with that of the preceding year.

As explained in Note 1, under the provisions of the Canada Pension Plan Act, these statements are not intended nor do they purport to show the adequacy of the balance in the Canada Pension Plan Account to meet, on an actuarial basis, the future obligations of the Canada Pension Plan.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada.

Appendix 3

Medical Research Council

(*Established by the Medical Research Council Act*)

STATEMENT OF EXPENDITURE FOR THE YEAR ENDED MARCH 31, 1976

	1976	1975
Grants and scholarships		
Grants in aid of research	$36,000,097	$32,530,489
Awards	10,591,406	9,515,910
Research promotion	842,497	813,601
	47,434,000	42,860,000
Administration		
Salaries and wages	572,368	469,336
Employee benefits	82,000	68,000
Travel	149,047	125,248
Office accommodation	111,000	89,000
Printing, stationery and office supplies	61,561	65,411
Professional and special services	58,674	45,445
Publications	33,010	39,106
Communications	32,819	26,993
Office furniture and equipment	12,624	20,818
Accounting and cheque issue services	8,400	8,300
Other	3,824	5,269
	1,125,327	962,926
Total expenditure	$48,559,327	$43,822,926
Total expenditure provided for by:		
National Health and Welfare Vote 60 (Vote 65 in 1974-75)	$47,434,000	$42,860,000
National Health and Welfare Vote 55 (Vote 60 in 1974-75)	925,327	798,926
National Health and Welfare Statutory Vote, contributions to employee benefit plans	71,000	54,000
	48,430,327	43,712,926
Government departments which provided services without charge	129,000	110,000
	$48,559,327	$43,822,926

The accompanying notes are an integral part of this statement.

Certified correct:

DOROTHY J. WRIGHT
Secretary

Approved:

G. MALCOLM BROWN
President

NOTES TO THE STATEMENT OF EXPENDITURE

1. Accounting policies

The accounts of the Council are maintained on a cash basis modified to include payments in April relating to work performed, goods received or services rendered prior to March 31. Purchases of furniture and equipment are recorded as an administration expenditure in the year of acquisition. This basis of accounting is consistent with the one used by departments of the Government of Canada.

An estimated amount for services provided without charge by government departments is included in the statement.

Medical Research Council—*Concluded*

2. Contributions to employee benefit plans
   The Statutory Vote in 1974-75 provided funds for the Council's share of contributions to Public Service Superannuation and the Supplementary Retirement Benefits Account. Commencing in 1975-76 the Statutory Vote provided funds in addition for the Council's share of contributions to the Canada Pension Plan, the Quebec Pension Plan and the Supplementary Death Benefit Plan.

3. The Council had outstanding commitments amounting to approximately $65,443,000 at March 31, 1976 ($62,849,000—1975) in respect of future grants and scholarships awarded, payment of which is subject to the provision of funds by Parliament.

4. Refunds of previous years' expenditure amounting to $166,600 ($53,024 in 1975) were remitted to the Receiver General for Canada and are not reflected in the statement.

5. At March 31, 1976 the Council held a cash balance of $78,205 ($76,404 in 1975) arising from a donation received for specified research projects. During the year interest of $5,313 was received and expenditure of $3,512 was incurred. These transactions are not reflected in the statement.

AUDITOR GENERAL OF CANADA

Ottawa, June 9, 1976

THE HONOURABLE MARC LALONDE, P.C., M.A., LL.L., Q.C., M.P.
MINISTER OF NATIONAL HEALTH AND WELFARE
OTTAWA.

I have examined the statement of expenditure of the Medical Research Council for the year ended March 31, 1976. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion the statement gives a true and fair view of the expenditure and source of funds of the Council for the year ended March 31, 1976, on a basis consistent with that of the preceding year.

J. J. MACDONELL
Auditor General of Canada

SECTION 16

1975-76
PUBLIC ACCOUNTS

National Revenue

Customs and Excise
Taxation
Office of the Administrator—Anti-Inflation Board

CONTENTS

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NATIONAL REVENUE

Customs and Excise

Objective

—To assess, collect and control duties and taxes on imported and domestically produced goods, and exercise control over international movements of persons and goods.

Taxation

Objective

—To assess and collect income taxes, succession duties, gift taxes, pension plan contributions and unemployment insurance premiums due under various federal and provincial statutes and to administer various tax credit plans on behalf of requesting provinces.

Note: In 1975-76 the Canada and Quebec Pension Plans and the Death Benefit Account were charged to each department. In prior years the costs were entirely reflected in Treasury Board's budgetary expenditures.

For comparative purposes the 1974-75 figures have been adjusted.

Appropriations and Expenditures

Vote		1975-76 Appropriations	1975-76 Expenditures	Unexpended Balances	1974-75 Expenditures
		$	$	$	$
	Customs and Excise				
1	Program expenditures and authority to spend revenues received during the year from firms and individuals requiring special services ..... $ 150,322,000 00				
	1a 3,156,000 00				
	1b To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the agreegate to $1,169,216.61 ..... 1 00				
	Transfer from Treasury Board Vote 10 student summer employment 100,000 00				
	Transfer from Treasury Board Vote 15 public service bilingualism 700,400 00				
		154,278,401 00	145,669,781 70	8,608,619 30	134,504,322 85
Stat.	Minister of National Revenue—Salary and motor car allowance	26,052 33	26,052 33		16,999 94
Stat.	Contributions to employee benefit plans	14,930,000 00	14,930,000 00		12,682,200 00
Stat.	Refunds of amounts credited to revenue in previous years	94 90	94 90		2,841 93
		169,234,548 23	*160,625,928 93*	*8,608,619 30*	*147,206,364 73*
	Taxation				
5	Program expenditures, the grant listed in the Estimates and recoverable expenditures on behalf of the Canada Pension Plan, Unemployment Insurance Act, 1971, and from National Revenue—Customs and Excise Program ..... $ 210,383,000 00				
	5a 8,153,500 00				
	5b To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to $7,961,142.13 ..... 1 00				
	Transfer from Treasury Board Vote 15 public service bilingualism 1,212,500 00				
		219,749,001 00	213,033,083 02	6,715,917 98	189,069,354 05
Stat.	Contributions to employee benefit plans	21,448,000 00	21,448,000 00		18,538,400 00
Stat.	Federal Court awards	58,970 21	58,970 21		80,334 31
	Expenditures from appropriations not required for 1975-76				175 00
		241,255,971 21	*234,540,053 23*	*6,715,917 98*	*207,688,263 36*
	Office of the Administrator—Anti-Inflation Board				
10b	Program expenditures	298,000 00	97,798 57	200,201 43	
	Total	410,788,519 44	395,263,780 73	15,524,738 71	354,894,628 08

Total cost of Program

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	*Less:* Receipts credited to revenue	*Add:* Services provided by other departments	*Add:* Accommodation provided by this department	Total cost of programs
Customs and Excise	1975-76	160,626	7,765	15,944	345	169,150
	1974-75	147,206	6,339	14,235	310	155,412
Taxation	1975-76	234,540	8,236	24,199		250,503
	1974-75	207,688	6,475	24,253		225,466
Office of the Administrator—Anti-Inflation Board	1975-76	98	125			–27
	1974-75					
Total	1975-76	395,264	16,001	40,143	345	419,751
	1974-75	354,894	12,814	38,488	310	380,878

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Customs and Excise								
Customs operations	112,585	108,368	3,734	2,165			116,319	110,533
Excise	31,625	29,350	138	160			31,763	29,510
General administration	12,484	12,035	220	114			12,704	12,149
Tariff programs and appraisal	10,556	10,078	593	848			11,149	10,926
	167,250	159,831	4,685	3,287			171,935	163,118
Less: receipts and revenues credited to the vote	2,700	2,492					2,700	2,492
	164,550	157,339	4,685	3,287			169,235	160,626
Less: receipts credited to revenue	6,855	7,765					6,855	7,765
Add: services provided by other departments	15,944	15,944					15,944	15,944
accommodation provided by this department	345	345					345	345
Total cost of program	173,984	165,863	4,685	3,287			178,669	169,150
Taxation								
Maintaining the self-assessment system	64,472	62,823	729	916			65,201	63,739
Ensuring compliance with the law	127,884	123,273	572	742			128,456	124,015
Review of taxpayer objections and appeals	5,066	4,654					5,066	4,654
Administration	43,596	41,881	2,134	2,705	15	15	45,745	44,601
Contributions to employee benefit plans	21,448	21,448					21,448	21,448
	262,466	254,079	3,435	4,363	15	15	265,916	258,457
Less: receipts and revenues credited to the vote	24,660	23,917					24,660	23,917
	237,806	230,162	3,435	4,363	15	15	241,256	234,540
Less: receipts credited to revenue	6,427	8,236					6,427	8,236
Add: services provided by other departments	26,488	24,199					26,488	24,199
Total cost of program	257,867	246,125	3,435	4,363	15	15	261,317	250,503
Office of the Administrator—Anti-Inflation Board	245	72	53	26			298	98
Less: receipts credited to revenue		125					125	
Total cost of program	245	–53	53	26			298	–27

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1975-76 Appropriations	1975-76 Expenditures	1974-75 Expenditures
Taxation			
Grant to the Inter-American Centre of Tax Administrators	15	15	15

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Customs and Excise	Taxation	Office of the Administrator—Anti-Inflation Board	Total
(1) Salaries and wages	130,208	191,322	83	321,613
	123,732	**186,064**	**37**	**309,833**
	115,666	*169,217*		*284,883*
(1) Other personnel costs	17,955	21,479		39,434
	17,508	**21,493**		**39,001**
	15,024	*18,591*		*33,615*
(2) Transportation and communications	9,222	16,899	40	26,161
	8,442	**17,103**	**7**	**25,552**
	7,727	*14,447*		*22,174*
(3) Information	849	2,341		3,190
	879	**2,010**		**2,889**
	850	*1,889*		*2,739*
(4) Professional and special services	2,408	5,357	92	7,857
	3,682	**4,719**	**20**	**8,421**
	2,228	*4,869*		*7,097*
(5) Rentals	2,287	7,105	6	9,398
	883	**6,751**	**1**	**7,635**
	1,852	*4,957*		*6,809*
(6) Purchased repair and upkeep	890	6,249	17	7,156
	914	**5,351**	**1**	**6,269**
	376	*595*		*971*
(7) Utilities, materials and supplies	3,376	11,705	7	15,088
	3,735	**10,573**	**6**	**14,314**
	3,811	*10,453*		*14,264*
(8) Construction and acquisition of land, buildings and equipment	3,449			3,449
	2,092			**2,092**
	707			*707*
(9) Construction and acquisition of machinery and equipment	1,236	3,435	53	4,724
	1,195	**4,363**	**26**	**5,584**
	1,645	*3,568*		*5,213*
(10) Grants, contributions and other transfer payments		15		15
		15		**15**
		15		*15*
(12) All other expenditures	55	9		64
	56	**12**		**68**
	51	*4*		*55*
(1-12) Total	171,935	265,916	298	438,149
	163,118	**258,457**	**98**	**421,673**
	149,937	*228,605*		*378,542*
(13) *Less:* receipts and revenues credited to the vote	2,700	24,660		27,360
	2,492	**23,917**		**26,409**
	2,731	*20,917*		*23,648*
Total net expenditures	169,235	241,256	298	410,789
	160,626	**234,540**	**98**	**395,264**
	147,206	*207,688*		*354,894*

Amounts in roman type are 1975-76 appropriations.
Amounts in **bold** face type are 1975-76 expenditures.
Amounts in *italic* type are 1974-75 expenditures.

Departmental Summary

(in thousands of dollars)

	Total	Cash	Customs and Excise	Taxation	Customs and Excise Revolving Fund	Securities in Trust	Deposit and Trust Accounts	Annuity, Insurance and Pension Accounts	Suspense Accounts	Anti-Inflation Board
FINANCIAL RESOURCES UTILIZED FOR—										
Budgetary and other—										
Operating expenditures	414,576		159,830	254,079	595					72
Capital expenditures	7,651		3,288	4,363						
Grants, contributions and other transfer payments	15			15						
Sums credited to revenue	25,254,913		6,943,909	18,310,876	3					125
Sub-total	*25,677,155*		*7,107,027*	*18,569,333*	*598*					*197*
Non-budgetary transactions—										
Increase in accounts receivable										
Decrease in accounts payable										
Other loans made to third parties										
Other repayments of loans received from third parties										
Amounts advanced by Canada										
Equity capital invested by Canada										
Acquisition of inventories	144				144					
Other reductions in liabilities and increases in assets	6,641					695	5,903		43	
Total financial resources utilized	25,683,940		7,107,027	18,569,333	742	695	5,903		43	197
FINANCIAL RESOURCES PROVIDED FROM—										
Budgetary allocations utilized—										
Annual appropriations	358,801		145,670	213,033						98
Statutory appropriations	36,463		14,956	21,507						
Receipts credited to appropriations	26,409		2,492	23,917						
Sums credited to revenue	25,254,910		6,943,909	18,310,876						125
Sales	598				598					
Other										
Depreciation charged as an expenditure										
Sub-total	*25,677,181*		*7,107,027*	*18,569,333*	*598*					*223*
Non-budgetary transactions—										
Decrease in accounts receivable										
Increase in accounts payable	16				16					
Other repayments of loans made to third parties										
Other loans received from third parties										
Repayments of amounts advanced by Canada										
Equity capital realized										
Decrease in inventories										
Other increases in liabilities or reduction in assets	6,542	299				698	5,520		25	
Total financial resources provided	25,683,739	299	7,107,027	18,569,333	614	698	5,520		25	223
Net financial resources utilized or net financial resources provided	201	–299	nil	nil	128	–3	383		18	26

REVENUES

Customs and Excise

Comparative Summary

		1975-76	1974-75
	Tax Revenue—		
	Excise Taxes		
A	Sales tax	3,514,806,066 46	3,866,094,593 37
B	*Less* old age security tax	149,630,663 08	966,023,429 01
		3,365,175,403 38	2,900,071,164 36
C	Oil export tax	-1,290 12	224,261,169 94
D	Other excise taxes	437,673,141 99	413,440,556 33
E	Customs import duties	1,887,211,597 49	1,808,860,185 96
F	Excise duties	815,521,259 38	747,959,844 10
G	Excise tax—gasoline	425,084,290 36	
		6,930,664,402 48	*6,094,592,920 69*
	Non-Tax Revenue—		
H	Return on investments	62,750 16	68,125 04
I	Refunds of previous years' expenditure	156,718 45	1,528 44
J	Services and service fees	404,904 75	387,845 03
K	Proceeds from sales	731,623 25	551,881 90
L	Privileges, licences and permits	164,312 50	147,235 50
M	Miscellaneous	6,245,003 83	5,182,104 15
		7,765,312 94	*6,338,720 06*
	Total	$ 6,938,429,715 42	$ 6,100,931,640 75

Details

			1975-76
	Tax Revenue—		
A	Sales tax: on domestic goods $3,047,312,123; on imports $693,579,674	3,740,891,797	
	Less drawbacks $4,649,415 and refunds $221,436,316	226,085,731	
			3,514,806,066
	Drawbacks related to tax paid in respect of both imported and domestically manufactured goods exported.		
B	*Less* old age security tax		149,630,663
			3,365,175,403
	The Old Age Security Act, c. 200, R.S., as amended, provides for an old age security tax of three per cent of the sale prices of certain goods. Pursuant to section 23(1) of the Old Age Security Act, the above amount which is the "amount equal, in the opinion of the Minister of National Revenue, to the old age security tax collected" was transferred to the old age security fund which will be found under the schedule, annuity, insurance and pension accounts, in Volume I of this report.		
C	Oil export tax refunds		-1,290
D	Other excise taxes:		
	Penalties $2,701,648, miscellaneous (court penalties, court costs, etc.) $62,075.		
	Manufacturers' taxes: cigarettes $346,962,383; cigars $5,498,144; tobacco $17,008,607; jewellery $32,528,784; lighters $1,650,771; automobiles $9,440,813; motorcycles $1,192,203; boats $921,904; aircraft $1,925,578; boat motors $3,046,522; matches $1,134,547; playing cards $1,675,913; coin games $939,853; smokers' accessories $406,075; toilet articles $2,967; wines $12,016,448	439,115,235	
	Less drawbacks $143,010 and refunds $1,299,083	1,442,093	
			437,673,142
	Drawbacks related to tax paid in respect of both imported or domestically manufactured goods exported.		
E	Customs import duties	2,103,803,497	
	Less drawbacks $133,726,021 and refunds $82,865,879	216,591,900	
			1,887,211,597
	Drawbacks consisted of home consumption drawback claims amounting to $17,915,898 and export drawback claims of $115,810,123.		
F	Excise duties: spirits $351,163,481; beer $184,123,557; Canadian raw leaf tobacco $25,084; cigarettes $280,439,285; cigars $899,094; manufactured tobacco $8,367,266; licenses $33,077; unmatured spirits $1,292,327	826,343,171	
	Less drawbacks $9,715, and refunds $10,812,196	10,821,911	
			815,521,260
	Drawbacks related chiefly to spirits sold and delivered to universities or scientific and research laboratories for scientific purposes only, or to bona fide public hospitals for medical purposes only; and to beer exported or delivered to ships' stores.		
	Other than the amounts shown as drawbacks $9,715 and refunds $10,812,196 the figures quoted are those supplied by the Excise Branch.		
G	Excise tax—gasoline	481,095,211	
	Less refunds	56,010,921	
			425,084,290
	Non-Tax Revenue—		
H	Return on investments: includes $60,133 rentals of public buildings and properties; remitted revolving fund surplus $2,617		62,750
I	Refunds of previous years' expenditure		156,718
J	Services and service fees: cartage $2,628; customs warehouse annual licence fees $354,210; storage charges $48,996; miscellaneous $31	405,865	
	Less refunds	960	
			404,905
	Storage charges were for goods warehoused for examination and not cleared within the prescribed period.		
K	Proceeds from sales: copies of documents $38,555; sale of unclaimed goods, seals, etc., $701,513; sale of land $320	740,388	
	Less refunds	8,765	
			731,623

REVENUES—*Continued*

	1975-76	1974-75
Customs and Excise—*Concluded*		
Details—*Concluded*		
L Privileges, licences and permits: brokers' licences $164,878; miscellaneous $110	164,988	
Less refunds	675	
		164,313
M Miscellaneous: customs penalties $161,786; customs seizures $1,719,123; excise seizures $73,769; sundries $86,638; port seizures $1,850,562; investigation service seizures $2,746,463; cashiers overages $89	6,638,430	
Less adjustments of penalties, customs and excise seizures $371,022; refunds $22,404	393,426	
		6,245,004
The revenues from customs and excise seizures were derived mainly from seizures under provisions of the Customs Act, c. 58, R.S., as amended, and the Excise Act, c. 99, as amended.		
Total		$ 6.938,429,715
Taxation		
Comparative Summary		
Tax Revenue—		
N Income Tax		
Individuals		
Deductions at source	10,193,016,888 74	9,616,448,054 92
Less old age security tax	345,000,000 00	1,366,000,000 00
	9,848,016,888 74	8,250,448,054 92
Other collections	2,516,155,253 55	
		2,103,841,584 37
Less old age security tax	162,000,000 00	285,999,040 00
	2,354,155,253 55	1,817,842,544 37
Corporations	5,748,175,811 89	4,835,716,846 31
Less old age security tax	139,800,000 00	550,500,000 00
	5,608,375,811 89	4,285,216,846 31
O Non-resident	481,348,934 49	427,423,765 72
Estate tax		7,053,160 41
P Miscellaneous	10,868,568 43	
	18,302,765,457 10	*14,787,984,371 73*
Non-Tax Revenue—		
Q Refunds of previous years' expenditure	73,784 83	36,557 35
R Services and service fees	4,844,174 69	4,165,455 34
S Miscellaneous	3,192,847 33	2,272,958 27
	8,110,806 85	*6,474,970 96*
Total	$ 18,310,876,263 95	$ 14,794,459,342 69
		1975-76
Details		
Tax Revenue—		
N Income Tax		
Individuals		
Deductions at source	12,615,802,007	
Less refunds	2,422,785,118	
	10,193,016,889	
Less old age security tax	345,000,000	
		9,848,016,889
Other collections	2,556,215,354	
Less refunds	40,060,100	
	2,516,155,254	
Less old age security tax	162,000,000	
		2,354,155,254
Corporation	6,301,378,971	
Less refunds	553,203,159	
	5,748,175,812	
Less old age security tax	139,800,000	
		5,608,375,812
The Old Age Security Act, c. 200, R.S., as amended, provides for an old age security tax equal to the lesser of 4 per cent of every individual's taxable income or $240 and equal to 3 per cent of every corporation's taxable income. Pursuant to section 25(1) of the Old Age Security Act, the amounts of $507,000,000 in respect of individuals and $139,800,000 in respect of corporations which "in the opinion of the Minister of National Revenue are equal to the old age security tax collected" were transferred to the old age security fund which will be found under the schedule, annuity, insurance and pension accounts in Volume I of this report.		
O Non-resident	485,808,349	
Less refunds	4,459,415	
		481,348,934
P Miscellaneous	13,459,743	
Less refunds	2,591,175	
		10,868,568

REVENUES—*Concluded*

	1975-76
Taxation—*Concluded*	
Detail—*Concluded*	
Non-Tax Revenue—	
Q Refunds of previous years' expenditure	73,785
R Services and service fees: ruling fees $129,927; provincial gift tax and succession duty $227,960; property tax agreement fee $4,486,288	4,844,175
S Miscellaneous: fines and forfeitures $3,178,496; sundries $14,162; law cost awards $189	3,192,847
Total	$ 18,310,876,264

Office of the Administrator—Anti-Inflation Board
Comparative Summary

	1975-76	1974-75
Non-Tax Revenue—		
Miscellaneous	$ 125,000 00	

Details

	1975-76
Miscellaneous: fines and penalties	$ 125,000

Appendix

Customs and Excise Revolving Fund

(Authorized by National Revenue Vote 632, Appropriation Act No. 2, 1954, 1953-54, c.25)

BALANCE SHEET AS AT MARCH 31, 1976

ASSETS	1976	1975	LIABILITIES AND EQUITY OF CANADA	1976	1975
Inventory, at cost (Note 2)	339,416	195,816	Accounts payable	15,876	
			Equity of Canada		
			Working Capital Advance (Authorized $750,000)	323,540	195,816
	$339,416	$ 195,816		$339,416	$ 195,816

The accompanying notes are an integral part of the financial statements.

Certified Correct:

E. A. McINTYRE
Assistant Deputy Minister Management Services

Approved:

J. N. LEIGH
for Deputy Minister

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1976

	1976	1975
Issues and sales		
Issues of customs duty stamps and spirit age labels	$443,697	$ 689,309
Sales of materials for uniforms	153,818	107,119
	597,515	796,428
Cost of sales		
Inventory at beginning of year	195,816	211,580
Purchases, including processing and storage charges	738,498	982,058
	934,314	1,193,638
Inventory at end of year (Note 2)	339,416	195,816
	594,898	997,822
Gross profit (loss)	2,617	(201,394)
Recovery from appropriation with respect to obsolete inventory written off		202,799
Operating Surplus transferred to non-tax revenue	$ 2,617	$ 1,405

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1976

1. Accounting Policies

   Overhead costs of administering the Revolving Fund are borne by the Department of National Revenue—Customs and Excise.

   Interest is not charged to the Fund because the Treasury Board has classified the Fund as a Working Capital Advance.

2. Inventory

   Included in inventory is approximately $40,000 of spirit age labels which may prove to be surplus to future requirements. As final determination of the surplus inventory is established, the accounts will be adjusted.

Customs and Excise Revolving Fund—*Concluded*

AUDITOR GENERAL OF CANADA
Ottawa, Ontario
June 16, 1976

THE HONOURABLE JACK CULLEN, P.C., L.L.B., M.P.
MINISTER OF NATIONAL REVENUE,
OTTAWA.

Dear Mr. Cullen,

I have examined the balance sheet of the Customs and Excise Revolving Fund as at March 31, 1976 and the related statement of operations for the year then ended. My examination included a general review of the accounting records and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, subject to the effect of recording an appropriate allowance for the surplus inventory described in Note 2, these financial statements give a true and fair view of the financial position of the Customs and Excise Revolving Fund as at March 31, 1976 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada

SECTION 17

1975-76
PUBLIC ACCOUNTS

Parliament

The Senate
House of Commons
Library of Parliament

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PARLIAMENT

The session during the year was the First Session of the Thirtieth Parliament which commenced on September 30, 1974 and was still in progress as at March 31, 1976.

The Senate

Objective

—To enable the Senate to carry out its constitutional role.

House of Commons

Objective

—To assist Members of the House of Commons in their consideration (in both official languages) of legislation and of the spending estimates of departments and agencies, and to administer the affairs of the House.

Library of Parliament

Objective

—To provide information and other library services and research assistance to Parliamentarians.

Note: In 1975-76 the Canada and Quebec Pension Plans and the Death Benefit Account were charged to each department. In prior years the costs were entirely reflected in Treasury Board's budgetary expenditures.

For comparative purposes the 1974-75 figures have been adjusted.

Appropriations and Expenditures

Vote		1975-76 Appropriations	1975-76 Expenditures	Unexpended Balances	1974-75 Expenditures
		$	$	$	$
	The Senate				
1	Program expenditures including an allowance in lieu of residence to the Speaker of the Senate	$ 5,049,722 00			
	Transfer from Treasury Board Vote 5 contingencies	150,000 00			
		5,199,722 00	5,124,134 23	75,587 77	4,201,156 21
Stat.	Members of the Senate–Salary and motor car allowance of the Speaker of the Senate, payments to Members of the Senate under the Senate and House of Commons Act and the Government's contribution to the Members of Parliament Retiring Allowances Account and the Supplementary Retirement Benefits Accounts	3,927,724 43	3,927,724 43		2,655,013 30
Stat.	Contributions to employee benefit plans	381,035 00	381,035 00		343,388 00
	Expenditures from appropriations not required for 1975-76				6,658 00
		9,508,481 43	*9,432,893 66*	*75,587 77*	*7,206,215 51*
	House of Commons				
5	Program expenditures including allowances in lieu of residence to the Speaker of the House of Commons, and in lieu of apartments to the Deputy Speaker of the House of Commons; allowances to the Deputy Chairman and to the Assistant Deputy Chairman of Committees; payments in respect of the costs of operating Members' constituency offices; the grants listed in the Estimates and contributions	$34,962,825 00			
	5a To extend the purposes of Parliament Vote 5, Appropriation Act No. 3, 1975, to provide, notwithstanding Section 10 of the Senate and House of Commons Act, for payment to Réal Caouette of an amount based on the annual rates of $5,300 and $5,600 for the periods July 8, 1974, to December 31, 1975, and January 1, to March 31, 1976, respectively, throughout which he is a member of the House of Commons and the Leader of the Social Credit Party of Canada, and to provide a further amount of	869,826 00			
	5b	600,000 00			
		36,432,651 00	36,184,980 62	247,670 38	28,898,477 47
Stat.	Members of the House of Commons–Salaries and allowances of Officers and Members of the House of Commons under the Senate and House of Commons Act and the Government's contribution to the Members of Parliament Retiring Allowances Account and the Supplementary Retirement Benefits Account	15,313,015 73	15,313,015 73		9,870,001 63
Stat.	Contributions to employee benefit plans	2,647,000 00	2,647,000 00		2,567,120 00
Stat.	Supplementary retirement benefits in excess of contributions for Members of Parliament	217,867 82	217,867 82		137,716 91
		54,610,534 55	*54,362,864 17*	*247,670 38*	*41,473,316 01*
	Library of Parliament				
10	Program expenditures	3,294,871 00	2,847,379 90	447,491 10	2,271,515 77
Stat.	Contributions to employee benefit plans	324,000 00	324,000 00		281,300 00
		3,618,871 00	*3,171,379 90*	*447,491 10*	*2,552,815 77*
	Total	67,737,886 98	66,967,137 73	770,749 25	51,232,347 29

Total cost of Program

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	*Less:* Receipts credited to revenue	*Add:* Services provided by other departments	*Add:* Accommodation provided by this department	Total cost of program
The Senate	1975-76	9,433	51	463		9,845
	1974-75	7,206	34	171		7,343
House of Commons	1975-76	54,363	123	5,344		59,584
	1974-75	41,473	269	5,652		46,856
Library of Parliament	1975-76	3,171		238		3,409
	1974-75	2,553		256		2,809
Total	1975-76	66,967	174	6,045		72,838
	1974-75	51,232	303	6,079		57,008

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
The Senate								
Members of the Senate	4,344	4,298			190	190	4,534	4,488
Officers of the Senate	333	352					333	352
Administration	1,466	1,193	170	136			1,636	1,329
Legislative services	2,075	2,135					2,075	2,135
Building services	930	1,129					930	1,129
	9,148	9,107	170	136	190	190	9,508	9,433
Less: receipts credited to revenue	39	51					39	51
Add: services provided by other departments	463	463					463	463
Total cost of program	9,572	9,519	170	136	190	190	9,932	9,845
House of Commons								
Members of Parliament	26,222	26,368	198	130			26,420	26,498
Officers of the House	2,019	2,011	3				2,022	2,011
Inter-parliamentary relations	263	266	1	1	700	586	964	853
Administration	3,315	3,216	30	24			3,345	3,240
Legislative services	9,592	10,422	75	57			9,667	10,479
Building services	9,146	8,453	400	182			9,546	8,635
Contributions to employee benefit plans	2,647	2,647					2,647	2,647
	53,204	53,383	707	394	700	586	54,611	54,363
Less: receipts credited to revenue		123						123
Add: services provided by other departments	5,344	5,344					5,344	5,344
Total cost of program	58,548	58,604	707	394	700	586	59,955	59,584
Library of Parliament								
Printed and other information	1,751	1,560					1,751	1,560
Research papers and staff	1,070	863					1,070	863
Administration	423	394	51	30			474	424
Contributions to employee benefit plans	324	324					324	324
	3,568	3,141	51	30			3,619	3,171
Add: services provided by other departments	238	238					238	238
Total cost of program	3,806	3,379	51	30			3,857	3,409

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1975-76 Appropriations	1975-76 Expenditures	1974-75 Expenditures
The Senate			
Members of the Senate–Pensions to retired Senators (R.S. c. M-10)	190	190	159
House of Commons			
Grant to the Canadian Branch of the Commonwealth Parliamentary Association	58	58	50
Grant to the Canadian Group, Inter-Parliamentary Union	100	100	100
Grant to the Canadian North Atlantic Treaty Organization Parliamentary Association	91	91	72
Grant to Parliamentary Centre for Foreign Affairs and Foreign Trade	45	45	40
Grant to the Canadian section of the Canada-United States Inter-Parliamentary Group	44	44	
Expenses of delegates attending inter-parliamentary conferences and expenses connected with visits of delegates to and from other legislatures	233	164	109
Expenses in connection with attendance at meetings of "L'Association internationale des parlementaires de langue française" including Canada's assessment for membership in L'Association	90	55	39
Canada's share of the expense of the Commonwealth Parliamentary Association including the assessment for membership in the Association	39	29	31
Total	700	586	441
Grand total	890	776	600

Act Expenditure by program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	The Senate	House of Commons	Library of Parliament	Total
(1) Salaries and wages	6,092	34,195	2,839	43,126
	6,016	**34,063**	**2,405**	**42,484**
	4,576	*25,182*	*1,933*	*31,691*
(1) Other personnel costs	1,131	7,210	324	8,665
	1,158	**7,431**	**324**	**8,913**
	840	*6,173*	*296*	*7,309*
(2) Transportation and communications	563	4,094	40	4,697
	518	**4,093**	**39**	**4,650**
	394	*2,971*	*33*	*3,398*
(3) Information	828	4,330	105	5,263
	812	**4,604**	**88**	**5,504**
	721	*3,348*	*47*	*4,116*
(4) Professional and special services	385	201	18	604
	427	**391**	**11**	**829**
	259	*194*	*19*	*472*
(5) Rentals		1,197	35	1,232
		945	**29**	**974**
		750	*25*	*775*
(6) Purchased repair and upkeep	3	670	1	674
	7	**116**	**32**	**155**
	3	*59*	*2*	*64*
(7) Utilities, materials and supplies	111	1,307	203	1,621
	129	**1,732**	**207**	**2,068**
	136	*1,691*	*148*	*1,975*
(9) Construction and acquisition of machinery and equipment	170	707	51	928
	136	**394**	**30**	**560**
	79	*650*	*48*	*777*
(10) Grants, contributions and other transfer payments	190	700		890
	190	**586**		**776**
	159	*441*		*600*
(12) All other expenditures	35		3	38
	40	**8**	**6**	**54**
	39	*14*	*2*	*55*
Total net expenditures	9,508	54,611	3,619	67,738
	9,433	**54,363**	**3,171**	**66,967**
	7,206	*41,473*	*2,553*	*51,232*

Amounts in roman type are 1975-76 appropriations.
Amounts in **bold face** type are 1975-76 expenditures.
Amounts in *italic* type are 1974-75 expenditures.

Departmental Summary

(in thousands of dollars)

	Total	The Senate	House of Commons	Library of Parliament	Annuity, Insurance and Pension Accounts
FINANCIAL RESOURCES UTILIZED FOR –					
Budgetary and other–					
Operating expenditures	65,631	9,107	53,383	3,141	
Capital expenditures	560	136	394	30	
Grants, contributions and other transfer payments	776	190	586		
Sums credited to revenue	176	51	123	2	
Sub-total	*67,143*	*9,484*	*54,486*	*3,173*	
Non-budgetary transactions–					
Increase in accounts receivable					
Decrease in accounts payable					
Other loans made to third parties					
Other repayments of loans received from third parties					
Amounts advanced by Canada					
Equity capital invested by Canada					
Acquisition of inventories					
Other reductions in liabilities and increases in assets	986				986
Total financial resources utilized	68,129	9,484	54,486	3,173	986
FINANCIAL RESOURCES PROVIDED FROM–					
Budgetary allocations utilized–					
Annual appropriations	44,156	5,124	36,185	2,847	
Statutory appropriations	22,811	4,309	18,178	324	
Receipts credited to appropriations					
Sums credited to revenue	176	51	123	2	
Sales					
Other					
Depreciation charged as an expenditure					
Sub-total	*67,143*	*9,484*	*54,486*	*3,173*	
Non-budgetary transactions–					
Decrease in accounts receivable					
Increase in accounts payable					
Other repayments of loans made to third parties					
Other loans received from third parties					
Repayments of amounts advanced by Canada					
Equity capital realized					
Decrease in inventories					
Other increases in liabilities or reduction in assets	1,991				1,991
Total financial resources provided	69,134	9,484	54,486	3,173	1,991
Net financial resources utilized or net financial resources provided	−1,005	nil	nil	nil	−1,005

Revenues

The Senate

Comparative Summary

		1975-76	1974-75
Non-Tax Revenue–			
A	Refunds of previous years' expenditure	1,270 06	1,682 19
B	Services and service fees	2,785 03	2,263 89
C	Privileges, licences and permits	6,550 00	3,050 00
D	Miscellaneous	40,831 74	27,420 00
	Total	$51,436 83	$34,416 08

Details

		1975-76
Non-Tax Revenue–		
A	Refunds of previous years' expenditure: sale of publications	1,270
B	Service and service fees: certified copies of Acts of Parliament	2,785
C	Privileges, licences and permits: fees on private bills	6,550
D	Miscellaneous: Senators' contributions to the consolidated, Revenue Fund as required by an Act to make provision for the retirement of Members of the Senate, c.4, 1965	40,832
	Total	$51,437

House of Commons

Comparative Summary

		1975-76	1974-75
Non-Tax Revenue			
A	Refund of previous years' expenditure	78,126 80	62,460 00
B	Privileges, licences and permits	36,328 02	200,819 00
C	Miscellaneous	8,244 44	6,197 95
	Total	$122,699 26	$269,476 95

Details

		1975-76
Non-Tax Revenue–		
A	Refund of previous years' expenditure	78,127
B	Privileges, licences and permits: registration fees, parliamentary agents	36,328
C	Miscellaneous	8,244
	Total	$122,699

Library of Parliament

Comparative Summary

		1975-76	1974-75
Non-Tax Revenue–			
	Refund of previous years' expenditure	1,146 74	
	Miscellaneous	407 30	147 01
	Total	$1,554 04	$147 01

Appendix 1

Members of Parliament Retiring Allowances Account

STATEMENT OF TRANSACTIONS
FOR THE YEAR ENDED MARCH 31, 1976

	Debit	Credit
Balance as at March 31, 1975		6,831,892
RECEIPTS		
Members contributions–		
Current		682,733
Arrears of principal, interest and mortality insurance		95,203
Government contributions–		
Current		682,733
On amounts payable re elections		6,393
Interest on fund		446,839
DISBURSEMENTS		
Annual allowances	902,969	
Withdrawal allowances	4,565	
Refund of contributions	1,846	
Balance as at March 31, 1976	7,836,413	
	$8,745,793	$8,745,793

Appendix 2

Supplementary Retirement Benefits Accounts for Members of Parliament

STATEMENT OF TRANSACTIONS FOR THE YEAR
ENDED MARCH 31, 1976

The Senate	Debit	Credit
Balance as at March 31, 1975		24,131
RECEIPTS		
Members contributions–		
Current		10,844
Government contributions–		
Current		10,844
DISBURSEMENTS		
Annual allowances	310	
Balance as at March 31, 1976	45,509	
	$45,819	$45,819

Appendix 3

Supplementary Retirement Benefits Accounts for Members of Parliament

STATEMENT OF TRANSACTIONS
FOR THE YEAR ENDED MARCH 31, 1976

House of Commons	Debit	Credit
Balance as at March 31, 1975		31,013
RECEIPTS		
Members contributions–		
Current		41,368
Government contributions–		
Current		41,368
DISBURSEMENTS		
Annual allowances	4,714	
Withdrawal allowances	304	
Balance as at March 31,	108,731	
	$113,749	$113,749

SECTION 18

1975-76
PUBLIC ACCOUNTS

Post Office

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POST OFFICE

Objective

—To provide postal services to the people of Canada at reasonable rates and at a standard of service adequate to meet their needs without incurring subsidization from general taxation.

Note: In 1975-76 the Canada and Quebec Pension Plans and the Death Benefit Account were charged to each department. In prior years the costs were entirely reflected in Treasury Board's budgetary expenditures.

For comparative purposes the 1974-75 figures have been adjusted.

Appropriations and Expenditures

Vote		1975-76 Appropriations	1975-76 Expenditures	Unexpended Balances	1974-75 Expenditures
		$	$	$	$
1	Operating expenditures, contributions and authority to spend revenue received during the year for financial and miscellaneous services	$773,045,000 00			
	Transfer from Treasury Board Vote 5 contingencies	34,000,000 00			
	Transfer from Treasury Board Vote 15 public service bilingualism	218,000 00	807,263,000 00	776,553,333 91	30,709,666 09	633,372,826 17
5	Capital expenditures	$ 60,928,000 00			
	5a	4,200,000 00	65,128,000 00	62,247,976 24	2,880,023 76	42,459,811 33
Stat.	Postmaster General—Salary and motor car allowance		25,572 48	25,572 48		16,999 99
Stat.	Contributions to employee benefit plans		74,048,000 00	74,048,000 00		62,014,100 00
	Total		946,464,572 48	912,874,882 63	33,589,689 85	737,863,737 49

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	*Less:* Receipts credited to revenue	*Add:* Services provided by other departments	*Less:* Services provided by this department	Total cost of programs
Post Office	1975-76	912,875	444,526	84,719	6,865	546,203
	1974-75	737,864	485,887	81,339	6,117	327,199

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Marketing	120,073	105,768	2,060	685			122,133	106,453
Mail processing	350,180	345,713	52,428	47,641			402,608	393,354
Transportation	107,809	93,121	1,377	2,032			109,186	95,153
Mail collection and delivery	305,766	303,962	6,591	3,910			312,357	307,872
Technical operations support	36,770	40,059	1,854	5,547			38,624	45,606
Administration	79,209	78,622	818	2,433	257	180	80,284	81,235
	999,807	967,245	65,128	62,248	257	180	1,065,192	1,029,673
Less: receipts credited to the vote	34,646	32,423					34,646	32,423
disbursements from revenue	84,082	84,375					84,082	84,375
	881,079	850,447	65,128	62,248	257	180	946,464	912,875
Less: receipts credited to revenue	541,799	444,526					541,799	444,526
services provided by this department	5,844	6,865					5,844	6,865
Add: services provided by other departments	78,206	84,719					78,206	84,719
Total cost of program	411,642	483,775	65,128	62,248	257	180	477,027	546,203

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1975-76 Appropriations	1975-76 Expenditures	1974-75 Expenditures
Canada's share of upkeep of the International Bureau of the Universal Postal Union	191	133	132
Canada's share of upkeep of the International Bureau of the Postal Union of the Americas and Spain	66	47	36
Total	257	180	168

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Appropriations 1975-76	Expenditures 1975-76	Expenditures* 1974-75
(1) Salaries and wages	637,927	626,868	518,989
(1) Other personnel costs	80,468	78,580	64,198
(2) Transportation and communications	139,315	127,503	119,515
(3) Information	7,198	3,667	4,517
(4) Professional and special services	5,296	6,216	4,699
(5) Rentals	2,709	2,971	2,766
(6) Purchased repair and upkeep	10,134	7,265	2,763
(7) Utilities, materials and supplies	31,530	31,203	24,809
(9) Construction and acquisition of machinery and equipment	65,128	59,500	40,227
(10) Grants, contributions and other transfer payments	257	180	168
(12) All other expenditures	1,149	1,345	1,014
(1-12) Total	981,111	945,298	783,665
(13) *Less:* receipts and revenues credited to the vote	34,646	32,423	45,801
Total net expenditures	946,465	912,875	737,864

*Amends reporting in 1974-75 Public Accounts.

Departmental Summary

(in thousands of dollars)

	Total	Department	Post Office Account	Post Office Working Capital	Securities Held in Trust Guarantee Fund	Deposit and Trust Accounts	Cash on Hand and in Transit	Post Office Money Orders	Suspense Accounts
FINANCIAL RESOURCES UTILIZED FOR–									
Budgetary and other–									
Operating expenditures	970,068	967,245		2,823					
Capital expenditures	62,248	62,248							
Grants, contributions and other transfer payments	180	180							
Sums credited to revenue	444,527	444,527							
Sub-total	*1,477,023*	*1,474,200*		*2,823*					
Non-budgetary transactions–									
Increase in accounts receivable									
Decrease in accounts payable									
Other loans made to third parties									
Other repayments of loans received from third parties									
Amounts advanced by Canada									
Equity capital invested by Canada									
Acquisition of inventories									
Other reductions in liabilities and increases in assets	181,578				10	6,890	26,194	72,415	76,069
Total financial resources utilized	1,658,601	1,474,200		2,823	10	6,890	26,194	72,415	76,069
FINANCIAL RESOURCES PROVIDED FROM–									
Budgetary allocations utilized–									
Annual appropriations	838,801	838,801							
Statutory appropriations	74,074	74,074							
Receipts credited to appropriations	32,423	32,423							
Sums credited to revenue	528,902	528,902							
Sales	2,823			2,823					
Other									
Depreciation charged as an expenditure									
Sub-total	*1,477,023*	*1,474,200*		*2,823*					
Non-budgetary transactions–									
Decrease in accounts receivable									
Increase in accounts payable	13			13					
Other repayments of loans made to third parties									
Other loans received from third parties									
Repayments of amounts advanced by Canada	1,899		1,899						
Equity capital realized									
Decrease in inventories	125			125					
Other increases in liabilities or reduction in assets	176,200				140	6,644	24,897	68,625	75,894
Total financial resources provided	1,655,260	1,474,200	1,899	2,961	140	6,644	24,897	68,625	75,894
Net financial resources utilized or net financial resources provided	3,341	nil	−1,899	−138	−130	246	1,297	3,790	175

Revenue

Comparative Summary

	1975-76	1974-75
Non-Tax Revenue–		
A Postal revenue	560,824,052 94	611,200,075 27
B *Less:* Disbursements	84,375,591 68	79,937,753 08
	476,448,461 26	531,262,322 19
Transferred to Vote 1	32,422,970 31	45,801,347 90
	444,025,490 95	485,460,974 29
Return on investments		212 93
C Refunds of previous years' expenditure	406,915 71	191,686 97
D Miscellaneous	93,790 59	234,583 39
Total	$444,526,197 25	$485,887,457 58

Details

Postal Revenue

	1975-76
RECEIPTS	
Non-Tax Revenue–	
A Postage	
Sale of stamps, etc:	
Postage stamps, registration and insurance fees, stamped envelopes, post cards, bands, wrappers, etc	150,933,378
Postage meter and postage register machine impressions	292,694,144
Postage paid in cash:	
First class mail–includes gold bullion, mutilated bank notes and sundries	27,094,966
Second class mail-newspapers and periodicals mailed by publishers and news dealers	15,328,816
Third class mail-circulars, books, catalogues and samples mailed under permit	35,509,977
Fourth class mail–mailings under special permit at parcel post rates	4,457,547
Bulk shipment of packages in mail bags from a mailer to one address (Postpak)	2,382,255
Total postage	528,401,083
Payments received from foreign countries:	
On parcels received from other countries for delivery in Canada	3,032,048
On foreign transit mail forwarded through Canada to other countries and on foreign air mail carried to Canada for delivery in Canada	3,506,808
Terminal charges received from foreign postal administrations for imbalance of surface mail exchanged with Canada	4,610,192
Rental of post office lock boxes	6,505,766
Money Orders	
Fees on postal money orders	8,588,523
Commission collected from foreign countries on foreign money orders payable in Canada	40,855
Profit on foreign exchange transactions	815,406
Sale of philatelic values	3,774,262
Sale of non-postal items	1,124,114
Other revenue:	
Commissions received from the unemployment insurance commission annuities branch, for collection of government annuity premiums	10,000
Sundries	414,996
Gross postal revenue	560,824,053

DISBURSEMENTS	1975-76
(deducted from gross postal revenue)	
B Salaries and allowances paid at:	
Revenue post offices	20,075,845
Semi staff post offices	47,110,719
Sub post offices	9,192,614
Total "Remuneration of postmasters and staffs paid from revenue"	76,379,178
Discount allowed to vendors of postage supplies	258,561
Losses by fire, theft, forgery, etc	187,804
Commission paid to foreign countries on Canadian money orders payable in those countries	112,771
Postage on parcels mailed in Canada for delivery in foreign countries	2,328,186
Transit charges on Canadian mail forwarded through foreign countries, and on Canadian air mail carried to or through foreign countries	2,861,217
Terminal charges paid to foreign postal administration for imbalance of surface mails exchanged with Canada	150,008
Indemnities paid in respect of lost, insured and C.O.D. parcels and registered articles	2,097,867
Total disbursements	84,375,592
Less: Transferred to Vote 1	32,422,970
Net postal revenue	444,025,491

Other revenue

RECEIPTS	
C Refunds of previous years' expenditure	406,916
D Miscellaneous	93,790
Total other revenue	500,706
Grand total	$444,526,197

Appendix 1

Canada Post Office

BALANCE SHEET AS AT MARCH 31, 1976

ASSETS	1976	1975	LIABILITIES	1976	1975
Cash on hand and in transit	$32,490,934	$31,193,443	Savings bank depositors	3,079,079	3,142,279
Post Office accounts in Consolidated Revenue Fund, net	15,347,152	18,319,423	Outstanding postal money orders	45,477,791	49,268,138
Accounts receivable	3,002,318	4,645,479	Accounts payable and accrued charges	2,717,569	2,025,471
Inventory of materials and fittings, at cost	1,562,486	1,700,426	Deposit accounts	678,641	666,005
			Suspense accounts, net	449,810	756,878
	$52,402,890	$55,858,771		$52,402,890	$55,858,771

NOTE: Certain international accounts receivable and payable are not in the Balance Sheet since they cannot be established with sufficient accuracy.

Certified Correct:

M. LYSACK
Director of Treasury Operations

Approved:

J.A.H. MACKAY
Deputy Postmaster General

STATEMENT OF REVENUE AND EXPENDITURE FOR THE YEAR ENDED MARCH 31, 1976

	$	$
REVENUES		
Gross postal revenue		560,824,053
Other revenue		
Refunds of previous year's expenditures	406,916	
Miscellaneous revenue	93,790	
		500,706
Total cash revenue		561,324,759
Value of services provided by Post Offices:		
*Government of Canada mail free of postage	1,480,249	
Interest on money order float at 9 3/8%	5,092,141	
Interest on funds in savings bank account at 9 3/8%	293,106	
		6,865,496
Total revenues		568,190,255
EXPENDITURES		
Expenditures paid from parliamentary appropriations	912,874,883	
Expenditures paid from postal revenue	84,375,592	
Expenditures for vote netting of postal revenue items authorized by the Appropriations Act	32,422,970	
		1,029,673,445
Value of services provided by other departments:		
Accommodation provided by Department of Public Works	66,387,000	
Accounting and cheque issue service provided by Department of Supply and Services	2,597,000	
Contributions to insurance plans including surgical medical, provincial medical, provincial and unemployment insurance by Treasury Board	14,890,000	
Employee compensation payments by the Department of Labour	845,000	
		84,719,000
Total costs		1,114,392,445
**Net operating deficit		546,202,190
Total cash revenue	561,324,759	
Less: Expenditure paid from postal revenue	84,375,592	
Transferred to Vote 1	32,422,970	
		444,526,197

*Amount based on actual mail volume 1975-76.

**The above statement does not include net proceeds totalling $1,943,393 from the sale of olympic stamps and postal related products transferred to olympic suspense account nor does it include any provision for the balance outstanding as at 31st March, 1976 of $3,440,353 for olympic coins not cleared to olympic account in accordance with the Olympic (1976) Act dated 27th July 1973.

Appendix 2

Post Office Working Capital Advance

(*Authorized by Post Office Vote 541, Appropriation Act No. 4, 1954, 1953-54, c. 67*)

BALANCE SHEET AS OF MARCH 31, 1976
(with comparative figures as of March 31, 1975)

ASSETS	1976	1975	LIABILITIES	1976	1975
Inventory, at cost (Note)	$1,574,345 96	$1,700,222 50	Accounts payable	$ 12,508 80	$
Shortage in Inventory to be recovered from Parliamentary appropriation	649 25	203 93	Working Capital Advance (Authorized $1,500,000 00–1975-76; $1,500,000 00 –1974-75	1,562,486 41	1,700,426 43
	$1,574,995 21	$1,700,426 43		$1,574,995 21	$1,700,426 43

NOTE: As of March 31, 1976, the inventory included material and fittings on consignment to contractors for the manufacture of mail bags uniforms and satchels–$435,141 96 (as of March 31, 1975–$545,314 55).

OPERATING STATEMENT FOR YEAR
ENDED 31 MARCH 1976

Balance at beginning of year	$1,700,426 43	
Add:		
Cost of materials and fittings acquired during year	2,700,977 34	
	$4,401,403 77	
Less:		
Adjustments to prior year consignee accounts	3,845 24	
		$4,397,558 53
Deduct:		
Recoveries from Post Office Vote 01	2,821,959 11	
Sales of materials to contractors	604 21	
		2,822,563 32
Balance at end of year		$1,574,995 21

SECTION 19

1975-76
PUBLIC ACCOUNTS

Privy Council

Privy Council
Canadian Intergovernmental Conference Secretariat
Chief Electoral Officer
Commissioner of Official Languages
Economic Council of Canada
Public Service Staff Relations Board

CONTENTS

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Appropriations and expenditures	19.4
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PRIVY COUNCIL

Privy Council

Objective

—To provide for the operation and support of the central decision-making mechanism of the Government.

Canadian Intergovernmental Conference Secretariat

Objective

—To provide administrative and support services for meetings of First Ministers, as well as for federal-provincial and interprovincial meetings of ministers and senior officials.

Chief Electoral Officer

Objective

—To enable the people of Canada, eligible to vote, to elect members to the House of Commons, the Council of the Yukon Territory and the Council of the Northwest Territories in accordance with provisions of the Canada Elections Act.

Commissioner of Official Languages

Objective

—To ensure recognition of the status of each of the official languages and compliance with the spirit and intent of the Official Languages Act.

Economic Council of Canada

Objective

—To advise and recommend how Canada can achieve the highest possible levels of employment and efficient production in the medium and long-term in order that the country may enjoy a high and consistent rate of economic growth and that all Canadians may share in rising living standards.

Public Service Staff Relations Board

Objective

—To provide the framework within which the various rights and responsibilities of participants to collective bargaining in the Public Service are to be exercised and to provide information to participants on rates of pay and other conditions of employment in Canada.

Note: In 1975-76 the Canada and Quebec Pension Plans and the Death Benefit Account were charged to each department. In prior years the costs were entirely reflected in Treasury Board's budgetary expenditures.

For comparative purposes the 1974-75 figures have been adjusted.

Appropriations and Expenditures

Vote			1975-76 Appropriations	1975-76 Expenditures	Unexpended Balances	1974-75 Expenditures
			$	$	$	$
	Privy Council					
1	Program expenditures, including maintenance and operation of the Prime Minister's residence; the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary of $7,500 per annum and pro rata for any period less than a year, the grants listed in the Estimates and contributions	$18,484,200 00				
1a		1,750,000 00				
	Transfer from Treasury Board Vote 15 public service bilingualism	78,300 00	20,312,500 00	17,302,635 87	3,009,864 13	13,068,257 09
Stat.	The Prime Minister's salary and motor car allowance		41,368 76	41,368 76		26,999 88
Stat.	President of the Privy Council—Salary and motor car allowance		25,655 80	25,655 80		16,999 92
Stat.	Leader of the Government in the Senate—Salary and motor car allowance		25,239 13	25,239 13		16,999 93
Stat.	Ministers without Portfolio or Ministers of State—Motor car allowances		640 66	640 66		2,905 51
Stat.	Allowances to former Prime Ministers		6,339 57	6,339 57		5,555 52
Stat.	Contributions to employee benefit plans		955,000 00	955,000 00		726,400 00
			21,366,743 92	18,356,879 79	3,009,864 13	13,864,117 85
	Canadian Intergovernmental Conference Secretariat					
5	Program expenditures	$ 458,000 00				
5a		706,000 00				
			1,164,000 00	996,407 27	167,592 73	759,637 74
Stat.	Contributions to employee benefit plans		33,000 00	33,000 00		28,800 00
			1,197,000 00	1,029,407 27	167,592 73	788,437 74
	Chief Electoral Officer					
10	Program expenditures		763,000 00	626,391 74	136,608 26	1,728,165 88
Stat.	Salary of the Chief Electoral Officer		60,598 63	60,598 63		37,976 02
Stat.	Expenses of elections		488,915 62	488,915 62		27,155,695 30
Stat.	Contributions to employee benefit plans		77,000 00	77,000 00		64,500 00
			1,389,514 25	1,252,905 99	136,608 26	28,986,337 20
	Commissioner of Official Languages					
15	Program expenditures	$ 1,989,000 00				
15a		945,382 00				
			2,934,382 00	2,802,820 97	131,561 03	1,661,825 48
Stat.	Salary and expenses		70,614 61	70,614 61		44,385 22
Stat.	Contributions to employee benefit plans		187,000 00	187,000 00		170,300 00
			3,191,996 61	3,060,435 58	131,561 03	1,876,510 70
	Economic Council of Canada					
20	Program expenditures		4,090,000 00	3,854,493 89	235,506 11	3,988,854 63
Stat.	Contributions to employee benefit plans		334,000 00	334,000 00		314,800 00
			4,424,000 00	4,188,493 89	235,506 11	4,303,654 63
	Public Service Staff Relations Board					
25	Program expenditures and authority to spend revenue received during the year	$ 3,336,000 00				
25b		791,600 00				
	Transfer from Treasury Board Vote 15 public service bilingualism	83,000 00	4,210,600 00	3,932,932 52	277,667 48	2,768,922 86
Stat.	Contributions to employee benefit plans		268,000 00	268,000 00		229,200 00
			4,478,600 00	4,200,932 52	277,667 48	2,998,122 86
	Total		36,047,854 78	32,089,055 04	3,958,799 74	52,817,180 98

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	*Less:* Receipts credited to revenue	*Add:* Services provided by other departments	*Add:* Accommodation provided by this department	Total cost of programs
Privy Council	1975-76	18,357	11	1,393		19,739
	1974-75	13,864	15	1,827		15,676
Canadian Intergovernmental Conference Secretariat	1975-76	1,029	197	109		941
	1974-75	788		139		927
Chief Electoral Officer	1975-76	1,253	1	209		1,461
	1974-75	28,986	155	189		29,020
Commissioner of Official Languages	1975-76	3,060	2	147		3,205
	1974-75	1,877		160		2,037
Economic Council of Canada	1975-76	4,189		309		4,498
	1974-75	4,304	5	279		4,578
Public Service Staff Relations Board	1975-76	4,201	1	292		4,492
	1974-75	2,998		255		3,253
Total	1975-76	32,089	212	2,459		34,336
	1974-75	52,817	175	2,849		55,491

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Department								
PRIVY COUNCIL								
Office of the Prime Minister	2,184	2,266					2,184	2,266
Offices of the President of the Privy Council, Leader of the Government in the Senate and Ministers without portfolio or Ministers of State	637	639					637	639
Cabinet Secretariat (Operations and Plans)	6,475	5,982		2			6,475	5,984
Federal-Provincial Relations Secretariat	1,485	1,296					1,485	1,296
Administration	4,390	4,146	745	713	3,229	1,419	8,364	6,278
Commissions of Inquiry and Task Forces	2,222	1,894					2,222	1,894
	17,393	16,223	745	715	3,229	1,419	21,367	18,357
Less: receipts credited to revenue	20	11					20	11
Add: services provided by other departments	1,393	1,393					1,393	1,393
Total cost of program	18,766	17,605	745	715	3,229	1,419	22,740	19,739
Canadian Intergovernmental Conference Secretariat								
Canadian Intergovernmental Conference Secretariat	1,172	989	25	40			1,197	1,029
Less: receipts credited to revenue		197						197
Add: services provided by other departments	109	109					109	109
Total cost of program	1,281	901	25	40			1,306	941
Chief Electoral Officer								
Administration	803	670	21	17			824	687
Elections	468	468			21	21	489	489
Contributions to employee benefit plans	77	77					77	77
	1,348	1,215	21	17	21	21	1,390	1,253
Less: receipts credited to revenue	3	1					3	1
Add: services provided by other departments	209	209					209	209
Total cost of program	1,554	1,423	21	17	21	21	1,596	1,461
Commissioner of Official Languages								
Administration	1,917	2,090	10	14			1,927	2,104
Complaints services	414	270					414	270
Special studies services	664	499					664	499
Contributions to employee benefit plans	187	187					187	187
	3,182	3,046	10	14			3,192	3,060
Less: receipts credited to revenue		2						2
Add: services provided by other departments	147	147					147	147
Total cost of program	3,329	3,191	10	14			3,339	3,205
Economic Council of Canada								
Economic Council of Canada	4,421	4,183	3	6			4,424	4,189
Add: services provided by other departments	309	309					309	309
Total cost of program	4,730	4,492	3	6			4,733	4,498
Public Service Staff Relations Board								
Staff relations administration	2,423	2,235	117	91			2,540	2,326
Pay Research Bureau	1,668	1,603	4	4			1,672	1,607
Contributions to employee benefit plans	268	268					268	268
	4,359	4,106	121	95			4,480	4,201
Less: receipts and revenues credited to the vote	1						1	
	4,358	4,106	121	95			4,479	4,201
Less: receipts credited to revenue		1						1
Add: services provided by other departments	272	292					272	292
Total cost of program	4,630	4,397	121	95			4,751	4,492

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1975-76 Appropriations	1975-76 Expenditures	1974-75 Expenditures
Privy Council			
Grant to the institute for research on public policy not to exceed the aggregate of all amounts contributed thereto in the current fiscal year from all sources other than Her Majesty in right of Canada	2,674	865	465
Grants to National women's organizations in Canada	75	74	75
Contribution to the Advisory Council on the Status of Women	480	480	420
	3,229	1,419	960
Chief Electoral Officer			
Reimbursement of Candidate's election expenses	21	21	

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Privy Council	Canadian Intergovernmental Conference Secretariat	Chief Electoral Officer	Commissioner of Official Languages	Economic Council of Canada	Public Service Staff Relations Board	Total
(1) Salaries and wages	8,552	507	717	1,424	2,738	2,516	16,454
	7,642	**483**	**728**	**1,334**	**2,503**	**2,348**	**15,038**
	6,693	*316*	*768*	*1,203*	*2,235*	*1,917*	*13,132*
(1) Other personnel costs	955	33	77	187	334	269	1,855
	955	**33**	77	**187**	**334**	**269**	**1,855**
	726	*29*	*64*	*171*	*315*	*229*	*1,534*
(2) Transportation and communications	905	190	29	131	122	193	1,570
	892	**110**	**83**	**129**	**122**	**176**	**1,512**
	615	*121*	*53*	*71*	*143*	*163*	*1,166*
(3) Information	116			1,176	313	87	1,692
	65		**67**	**1,171**	**312**	**76**	**1,691**
	808		*881*	*239*	*183*	*70*	*2,181*
(4) Professional and special services	1,960	169	36	155	677	294	3,291
	1,916	**162**	**98**	**135**	677	**262**	**3,250**
	911	*117*	*29*	*109*	*1,206*	*237*	*2,609*
(5) Rentals	184	21	3	34	50	32	324
	174	**26**	**51**	**32**	**50**	**31**	**364**
	87	*15*	*3*	*31*	*57*	*19*	*212*
(6) Purchased repair and upkeep	638	51	1	4	5	463	1,162
	637	**45**	**8**	**3**	**6**	**461**	**1,160**
	71	*1*	*2*	*1*	*5*	*3*	*83*
(7) Utilities, materials and supplies	2,081	191	7	62	144	123	2,608
	2,038	**130**	**89**	**53**	**144**	**122**	**2,576**
	1,549	*133*	*14*	*30*	*127*	*77*	*1,930*
(9) Construction and acquisition of machinery and equipment	745	25	21	14	6	121	932
	715	**40**	**17**	**14**	**6**	**95**	887
	454	*56*	*16*	*21*	*29*	*28*	*604*
(10) Grants, contributions and other transfer payments	3,229						3,229
	1,419		**21**				**1,440**
	960						*960*
(12) All other expenditures	2,002	10	498	5	35	382	2,932
	1,904		**14**	**2**	**35**	**361**	**2,316**
	990		*27,156*	*1*	*4*	*255*	*28,406*
(1-12) Total	21,367	1,197	1,389	3,192	4,424	4,480	36,049
	18,357	**1,029**	**1,253**	**3,060**	**4,189**	**4,201**	**32,089**
	13,864	*788*	*28,986*	*1,877*	*4,304*	*2,998*	*52,817*
(13) *Less:* receipts and revenues credited to the vote						1	1
Total net expenditures	21,367	1,197	1,389	3,192	4,424	4,479	36,048
	18,357	**1,029**	**1,253**	**3,060**	**4,189**	**4,201**	**32,089**
	13,864	*788*	*28,986*	*1,877*	*4,304*	*2,998*	*52,817*

Amounts in roman type are 1975-76 appropriations.
Amounts in **bold face** type are 1975-76 expenditures.
Amounts in *italic* type are 1974-75 expenditures.

Departmental Summary

(in thousands of dollars)

	Total	Department	Chief Electoral Officer	Commissioner of Official Languages	Economic Council of Canada	Pyblic Service Staff Relations Baord	Canadian Inter-Governmental Conference Secretariat	Deposit and Trust Accounts	Suspense Accounts
FINANCIAL RESOURCES UTILIZED FOR–									
Budgetary and other–									
Operating expenditures	29,782	16,223	1,235	3,047	4,182	4,106	989		
Capital expenditures	887	715	17	14	6	95	40		
Grants, contributions and other transfer payments	1,419	1,419							
Sums credited to revenue	212	11	1	2		1	197		
Sub-total	*32,300*	*18,368*	*1,253*	*3,063*	*4,188*	*4,202*	*1,226*		
Non-budgetary transactions–									
Increase in accounts receivable									
Decrease in accounts payable									
Other loans made to third parties									
Other repayments of loans received from third parties									
Amounts advanced by Canada									
Equity capital invested by Canada									
Acquisition of inventories									
Other reductions in liabilities and increases in assets	57							2	55
Total financial resources utilized	32,357	18,368	1,253	3,063	4,188	4,202	1,226	2	55
FINANCIAL RESOURCES PROVIDED FROM–									
Budgetary allocations utilized–									
Annual appropriations	29,514	17,302	626	2,803	3,854	3,933	996		
Statutory appropriations	2,574	1,055	626	258	334	268	33		
Receipts credited to appropriations									
Sums credited to revenue	212	11	1	2		1	197		
Sales									
Other									
Depreciation charged as an expenditure									
Sub-total	*32,300*	*18,368*	*1,253*	*3,063*	*4,188*	*4,202*	*1,226*		
Non-budgetary transactions–									
Decrease in accounts receivable									
Increase in accounts payable									
Other repayments of loans made to third parties									
Other loans received from third parties									
Repayments of amounts advanced by Canada									
Equity capital realized									
Decrease in inventories									
Other increases in liabilities or reduction in assets	59							4	55
Total financial resources provided	32,359	18,368	1,253	3,063	4,188	4,202	1,226	4	55
Net financial resources utilized or net resources provided	–2	nil	nil	nil	nil	nil	nil	–2	nil

Revenue

Privy Council

Comparative Summary

	1975-76	1974-75
Non-Tax Revenue–		
A Refunds of previous years' expenditure	10,800 46	15,336 90
B Miscellaneous	449 35	144 03
Total	$11,249 81	$15,480 93

Details

	1975-76
Non-Tax Revenue–	
A Refunds of previous years' expenditure	10,801
B Miscellaneous: sale of statutory instruments pursuant to the Statutory Instruments Act. C.38, Statutes of 1970-71-72	449
Total	$11,250

Canadian Intergovernmental Conference Secretariat

Comparative Summary

	1975-76	1974-75
Non-Tax Revenue–		
A Refunds of previous years' expenditure	558 00	
B Miscellaneous	196,500 00	
Total	$197,058 00	

Details

	1975-76
Non-Tax Revenue–	
A Refunds of previous years' expenditure	558
B Miscellaneous: provincial proportional share of 1975-76 budget (optional)	196,500
Total	$197,058

Chief Electoral Officer

Comparative Summary

	1975-76	1974-75
Non-Tax Revenue–		
A Refund of previous years' expenditures	310 62	3,503 40
B Proceeds from sales	816 20	
C Miscellaneous	200 00	
Total	$1,326 82	$3,503 40

Details

	1975-76
Non-Tax Revenue–	
A Refund of previous years' expenditures: central pay office cancelled cheques	311
B Proceeds from sales: election expenses returns	816
C Miscellaneous	200
Total	$1,327

Commissioner of Official Languages

Comparative Summary

	1975-76	1974-75
Non-Tax Revenue–		
Refunds of previous years' expenditure	$2,072 14	$202 14

Economic Council of Canada

Comparative Summary

	1975-76	1974-75
Non-Tax Revenue–		
Refunds of previous years' expenditure	151 75	3,555 13
Miscellaneous		1,577 03
Total	$151 75	$5,132 16

Public Service Staff Relations Board

Comparative Summary

	1975-76	1974-75
Non-Tax Revenue–		
Refunds of previous years' expenditure	1,342 47	
Services and service fees		26 00
Total	$1,342 47	$26 00

Appendix 1

Board of Trustees of the Queen Elizabeth II Canadian Fund to Aid in Research on the Diseases of Children

(Established by the Queen Elizabeth II Canadian Research Fund Act)

BALANCE SHEET AS AT MARCH 31, 1976

ASSETS	1976	1975	LIABILITIES	1976	1975
Cash	$ 7,308	$ 17,569	Provision for awards approved	$342,800	$ 306,575
Interest accrued on investments	20,729	20,823	Principal of Fund		
Investments–Canada bonds at cost (market value, 1976–$921,469 1975–$933,240)	971,895	1,026,772	Balance at beginning of year, as restated, (Note 2)	758,589	952,601
			Deduct: Excess of expenditure over income	101,457	194,012
			Balance at end of year	657,132	758,589
	$999,932	$1,065,164		$999,932	$1,065,164

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Board:

JACQUES DUCHARME
Chairman

G. MALCOLM BROWN
Trustee

STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED MARCH 31, 1976

	1976	1975
Revenue		
Interest on Investments	$ 69,357	$ 63,913
Donations		529
	69,357	64,442
Expenditure		
Fellowship awards (note 2)	47,200	23,000
Increase to prior years' fellowships	25,000	
Scientist awards	81,000	232,000
Transportation for grantees	1,170	1,454
Research allowance to supervisors	1,500	2,000
Other expenditures	415	
	156,285	258,454
Net expenditure before loss on sale of bonds	86,928	194,012
Loss on sale of bonds	14,529	
Excess of expenditure over revenue transferred to Principal of Fund	$101,457	$194,012

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS

1. Objectives of the Fund and significant accounting policies

The Queen Elizabeth II Canadian Fund was established pursuant to the Queen Elizabeth II Canadian Research Fund Act, R.S. c. Q-I to assist individuals or organizations to undertake or carry on research into the diseases of children, and the causes, prevention and treatment of such diseases. A Board of Trustees consisting of a Chairman and six other trustees appointed by Her Majesty by commission under the Great Seal, manage and administer the Fund. The Fund was set up by an initial contribution of 1 million dollars from the Consolidated Revenue Fund and is augmented by gifts or bequests received.

The significant accounting policies are outlined below:

Valuation of assets

Investments in Government of Canada Bonds are recorded at cost at the time of purchase, including accrued interest where applicable. Premiums and discounts are not amortized over their term to maturity.

Expenditures

Fellowship awards and awards to scientists, payable within a one to six year period, are provided for in the year the awards are approved.

Research allowances to supervisors, travel grants and payments to lecturers are expensed as paid.

Services provided without charge

The Medical Research Council provides the Board without charge such secretarial and other administrative and technical services and facilities for carrying out the purposes of the Act.

Earnings on Investments

Interest earned on investments is recorded in the accounts on an accrual basis.

2. Restatement of certain comparative figures for 1975

Fellowship awards of $53,000 recorded as expenditure in 1975 were cancelled in 1976. The 1975 figures for expenditure and the opening balance of the fund were accordingly adjusted.

AUDITOR GENERAL OF CANADA

Ottawa, Ontario

June 10, 1976

THE BOARD OF TRUSTEES OF THE
QUEEN ELIZABETH II CANADIAN FUND
TO AID IN RESEARCH ON THE DISEASES
OF CHILDREN
AND
THE RIGHT HONOURABLE PIERRE E. TRUDEAU, P.C., Q.C.
PRIME MINISTER OF CANADA

Sirs,

I have examined the balance sheet of the Board of Trustees of the Queen Elizabeth II Canadian Fund to Aid in Research on the Diseases of Children as at March 31, 1976, and the statement of revenue and expenditure for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements give a true and fair view of the financial position of the Fund as at March 31, 1976 and the results of its operations for the year then ended, in accordance with the accounting policies described in the notes to the statements applied on a basis consistent with that of the preceding year.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada.

Appendix 2

Office of the Chief Electoral Officer

STATEMENT OF EXPENDITURES–GENERAL ELECTIONS AND COUNCIL ELECTIONS

	Preliminary duties	Enumeration and revision	Printing lists and notices of revision	Polling stations	Printing of ballot papers and notices	Returning officers–fees, allowances and expenses	Election clerks–fees, allowances and expenses	Miscellaneous printing	Ottawa headquarters	Total
	$	$	$	$	$	$	$	$	$	$
General elections–										
Prior to 1974	858			11,618		390				12,866
1974	1,840	1,199	730	13,017	452	15,756	8,325	738	54,362	96,419
Next general election	4,035					1,136			116,896	122,067
By elections										
1975 Quebec	150	32,518	12,575	35,182	2,666	9,076	2,190	435	215	95,007
New Brunswick	509	19,610	9,977	32,167	2,485	7,923	2,025	168	302	75,166
1976 Ontario	81							47		128
Newfoundland	472							189		661
Council elections										
North West Territories–1974	1,106	3,333	1,986	11,300	4,146	37,625	6,046	228	579	66,349
Yukon Territory–1975	508		108	160		364			1,183	2,323
Council by elections										
Yukon Territory–1975	1,449	1,960	1,012	2,080	877	5,557	1,531	1,714	1,749	17,929
	11,008	58,620	26,388	105,524	10,626	77,827	20,117	3,519	175,286	488,915

GENERAL ELECTION–1974

	Preliminary duties	Enumeration and revision	Printing lists and notices of revision	Polling stations	Printing of ballot papers and notices	Returning officers–fees, allowances and expenses	Election clerks–fees, allowances and expenses	Miscellaneous printing	Ottawa headquarters	Total
	$	$	$	$	$	$	$	$	$	$
SUMMARY										
Ontario		253	730	230		2,535	1,215	140		5,103
Quebec	1,480	478		433		2,296	1,110			5,797
Nova Scotia				105		697				802
New Brunswick	360			64		283				707
Newfoundland				115		344				459
Princy Edward Island				35						35
Manitoba				250		1,144	843			2,237
British Columbia		468		11,190	452	3,865	2,003	360		18,338
Saskatchewan				335		2,321	1,418			4,074
Alberta				260		1,686	1,064			3,010
Yukon Territory						464	150			614
Northwest Territories						121	522	238		881
General Accounts									54,362	54,362
Total	1,840	1,199	730	13,017	452	15,756	8,325	738	54,362	96,419

Appendix 3

Economic Council of Canada

(Established by the Economic Council of Canada Act)

STATEMENT OF EXPENDITURE FOR
THE YEAR ENDED MARCH 31, 1976

	1976	1975
Administration:		
Salaries and employee benefits	$2,875,076	$2,575,799
Professional and special services	684,849	1,213,809
Accommodation	279,957	272,093
Publication of reports and studies	312,128	182,513
Office stationery and supplies	143,873	127,259
Travel and removal	76,022	94,998
Rental of office machines	50,267	56,921
Communications	46,010	47,581
Office renovations	26,468	11,223
Office furniture and equipment	5,644	29,167
Repair of office furniture and equipment	5,545	4,987
Miscellaneous	8,340	4,421
Total expenditure	$4,514,179	$4,620,771
Total expenditure provided by		
Appreciations		
Privy Council Vote 20	$3,854,494	$3,988,855
Statutory–Contributions to employee benefit plans	334,000	307,376
Government departments wich provided major services without charge	325,685	324,540
	$4,514,179	$4,620,771

The accompanying notes are an integral part of the financial statement.

Certified correct:

N. LAFRANCE
Chief of Administration

Approved:

ANDRÉ RAYNAULD
Chairman

YEAR ENDED MARCH 31, 1976

NOTES TO FINANCIAL STATEMENT

1. Objective of the Economic Council

   The economic Council of Canada was established on August 2, 1963 by Act of Parliament under the provisions of the Economic Council of Canada Act, and reports to the Prime Minister through the Privy Council.

   The objective of the Economic Council is to advise and recommend to the Prime Minister how Canada can achieve the highest possible levels of employment and efficient production in order that the country may enjoy a high and consistent rate of economic growth and that all Canadians may share in rising living standards.

2. Financing

   The amounts require to finance the transactions of the Council are provided by Privy Council Vote 20 and recorded as expenditure in the accounts of Canada. During the year $4,090,000 was provided by this Vote and $235,506 lapsed in accordance with Section 30 of the Financial Administration Act.

   The statement of expenditure represents the detail of these expenditures incurred by the Council in carrying out its functions under the Act.

3. The Council

   The Chairman, 2 Directors and not more than 25 other members are appointed by Governor in Council. The Chairman and Directors are full time employees of the Council and were paid $147,250 during the year. Members served without remuneration.

4. Reclassification

   Certain 1975 figures have been reclassified for purposes of comparison.

AUDITOR GENERAL OF CANADA

Ottawa, Ontario

June 10, 1976.

TO: ECONOMIC COUNCIL OF CANADA
AND
THE RIGHT HONOURABLE PIERRE E. TRUDEAU, P.C., Q.C.
OTTAWA, ONTARIO

Sirs,

I have examined the statement of expenditure of the Economic Council of Canada for the year ended March 31, 1976. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion the statement gives a true and fair view of the expenditure and source of funds of the Council for the year ended March 31, 1976 and is prepared on a basis consistent with that of the preceding year.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada.

SECTION 20

1975-76
PUBLIC ACCOUNTS

Public Works

CONTENTS

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Appropriations and expenditures	20.4
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PUBLIC WORKS

Objectives

ADMINISTRATION PROGRAM

—To provide central policy direction and central administrative support services for all Departmental programs.

PROFESSIONAL AND TECHNICAL SERVICES PROGRAM

—To provide the professional and technical services necessary to support programs of the Department of Public Works and other departments and agencies in the fields of construction and fire prevention.

ACCOMODATION PROGRAM

—To provide departments and agencies of the federal government with accomodation of approved standards of quantity, quality and efficiency at the most economical cost.

MARINE PROGRAM

—To provide and maintain at the most economical cost marine facilities as required by federal programs for the development and support of industry and for water level control.

TRANSPORTATION AND OTHER ENGINEERING PROGRAM

—To provide and maintain at the most economical cost roads, bridges and public utility services as required by federal government programs.

LAND MANAGEMENT AND DEVELOPMENT PROGRAM

—To manage and develop federal lands so as to combine the efficient provision of government services with the achievement of wider social, economic and environmental objectives.

Note: In 1975-76 the Canada and Quebec Pension Plans and the Death Benefit Account were charged to each department. In prior years the costs were entirely reflected in Treasury Board's budgetary expenditures.

For comparative purposes the 1974-75 figures have been adjusted.

Appropriations and Expenditures

Vote			1975-76 Appropriations	1975-76 Expenditures	Unexpended Balances	1974-75 Expenditures
			$	$	$	$
	ADMINISTRATION PROGRAM					
1	Program expenditures	$ 22,071,000 00				
	1a To authorize the transfer of $741,999 from Public Works Vote 15, Appropriation Act No. 3, 1975, for the purposes of this Vote	1 00				
	Transfer from Vote 15	741,999 00				
	Transfer from Treasury Board Vote 5 contingencies	668,000 00				
	Transfer from Treasury Board Vote 15 public service bilingualism	210,200 00				
			23,691,200 00	22,836,338 81	854,861 19	21,089,468 83
Stat.	Minister of Public Works—Salary and motor car allowance		26,072 49	26,072 49		16,999 92
Stat.	Contributions to employee benefit plans		1,970,000 00	1,970,000 00		1,665,717 86
			25,687,272 49	*24,832,411 30*	*854,861 19*	*22,772,186 61*
	PROFESSIONAL AND TECHNICAL SERVICES PROGRAM					
5	Program expenditures and the grant listed in the Estimates	$ 27,888,000 00				
	5a To authorize the transfer of $445,000 from Public Works Vote 15, Appropriation Act No. 3, 1975, for the purposes of this Vote and to provide a further amount of	966,000 00				
	5b	1 00				
	Transfer from Vote 15	445,000 00				
	Transfer from Treasury Board Vote 5 contingencies	646,000 00				
	Transfer from Treasury Board Vote 15 public service bilingualism	135,200 00				
			30,080,201 00	28,794,810 51	1,285,390 49	23,165,116 92
Stat.	Contributions to employee benefit plans		2,680,000 00	2,680,000 00		2,260,656 73
			32,760,201 00	*31,474,810 51*	*1,285,390 49*	*25,425,773 65*
	ACCOMMODATION PROGRAM					
10	Operating expenditures, the provision on a recoverable basis of accommodation and related services for Canada Pension Plan and Unemployment Insurance Act, 1971 purposes, and assistance to the International Civil Aviation Organization in the form of office accommodation at less than commercial rates and to the Ottawa Civil Service Recreation Association in the form of maintenance services in respect of the W. Clifford Clark Memorial Centre in Ottawa and authority to spend revenue received during the year	$222,258,000 00				
	10a To authorize the transfer of $23,999,999 from Public Works Vote 15, Appropriation Act No. 3, 1975, for the purposes of this Vote	1 00				
	10b To authorize the transfer of $4,699,999 from Public Works Vote 15, Appropriation Act No. 3, 1975, for the purposes of this Vote	1 00				
	Transfer from Vote 15	4,699,999 00				
	Transfer from Vote 15	23,999,999 00				
	Transfer from Treasury Board Vote 5 contingencies	1,132,000 00				
	Transfer from Treasury Board Vote 15 public service bilingualism	111,000 00				
			252,201,000 00	246,407,221 20	5,793,778 80	220,380,070 42
15	Capital expenditures including expenditures on works on other than Federal property	$306,000,000 00				
	Less transfer to:					
	Vote 1	$ 741,999 00				
	Vote 5	445,000 00				
	Vote 10	28,699,998 00				
	Vote 20	2,649,998 00				
	Vote 35	2,200,000 00				
	Vote 40	999,999 00				
	Vote 45	198,999 00				
		35,935,993 00				
			270,064,007 00	243,070,233 75	26,993,773 25	208,714,170 56

Appropriations and Expenditures–*Concluded*

Vote			1975-76 Appropriations	1975-76 Expenditures	Unexpended Balances	1974-75 Expenditures
			$	$	$	$
	ACCOMMODATION PROGRAM–*Concluded*					
Stat.	Contributions to employee benefit plans		6,434,000 00	6,434,000 00		5,807,714 40
Stat.	Federal Court awards		33,429 37	33,429 37		37,466 99
Stat.	Refunds of amounts credited to revenue in previous years		3,039 25	3,039 25		25 30
			528,735,475 62	*495,947,923 57*	*32,787,552 05*	*434,939,447 67*
	MARINE PROGRAM					
20	Operating expenditures and contributions	$ 11,899,000 00				
	20a To authorize the transfer of $1,649,999 from Public Works Vote 15, Appropriation Act No. 3, 1975, for the purposes of this Vote	1 00				
	20b To authorize the transfer of $999,999 from Public Works Vote 15, Appropriation Act No. 3, 1975, for the purposes of this Vote	100				
	Transfer from Vote 15	999,999 00				
	Transfer from Vote 15	1,649,999 00				
	Transfer from Treasury Board Vote 5 contingencies	542,000 00				
			15,091,000 00	14,842,712 85	248,287 15	11,664,528 63
25	Capital expenditures including expenditures on works on other than Federal property		9,205,000 00	8,711,632 55	493,367 45	10,300,260 62
Stat.	Dry dock subsidy–Canadian Vickers, Montreal		180,000 00	180,000 00		180,000 00
Stat.	Contributions to employee benefit plans		744,000 00	744,000 00		640,400 00
			25,220,000 00	*24,478,345 40*	*741,654 60*	*22,785,189 25*
	TRANSPORTATION AND OTHER ENGINEERING PROGRAM					
35	Operating expenditures including authority to make recoverable advances in amounts not exceeding in the aggregate the amount of the operating expenses of the New Westminster bridge	$ 10,691,000 00				
	35a To authorize the transfer of $2,200,000 from Public Works Vote 15 and $1,499,999 from Public Works Vote 40, Appropriation Act No. 3, 1975, for the purposes of this Vote	1 00				
	Transfer from Vote 15	2,200,000 00				
	Transfer from Vote 40	1,499,999 00				
	Transfer from Treasury Board Vote 5 contingencies	128,000 00				
			14,519,000 00	14,394,678 38	124,321 62	10,592,602 63
40	Capital expenditures including expenditures on works on other than Federal property	$ 14,530,000 00				
	40b To authorize the transfer of $999,999 from Public Works Vote 15, Appropriation Act No. 3, 1975, for the purposes of this Vote	1 00				
	Transfer from Vote 15	999,999 00				
		15,530,000 00				
	Less transfer to Vote 35	1,499,999 00				
			14,030,001 00	10,898,710 42	3,131,290 58	8,277,828 03
Stat.	Contributions to employee benefit plans		118,000 00	118,000 00		103,542 00
			28,667,001 00	*25,411,388 80*	*3,255,612 20*	*18,973,972 66*
	LAND MANAGEMENT AND DEVELOPMENT PROGRAM					
45	Operating expenditures and authority to spend revenue received during the year	$ 2,965,000 00				
	45a	698,000 00				
	45b To authorize the transfer of $198,999 from Public Works Vote 15, Appropriation Act No. 3, 1975, for the purposes of this Vote	1 00				
	Transfer from Vote 15	198,999 00				
			3,862,000 00	2,796,859 41	1,065,140 59	
50	Capital expenditures	$ 6,874,000 00				
	50a	15,200,000 00				
			22,074,000 00	17,716,013 10	4,357,986 90	
Stat.	Contributions to employee benefit plans		250,000 00	250,000 00		
			26,186,000 00	*20,762,872 51*	*5,423,127 49*	
	Total		667,255,950 11	622,907,752 09	44,348,198 02	524,896,569 84

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	*Less:* Receipts credited to revenue	*Add:* Services provided by other departments	*Add:* Accommodation provided by this department	Total cost of programs
ADMINISTRATION	1975-76	24,832	30	573	1,486	26,861
	1974-75	22,772	51	627	1,075	24,423
PROFESSIONAL AND TECHNICAL SERVICES	1975-76	31,475	48	541	1,399	33,367
	1974-75	25,426	43	675	1,165	27,223
ACCOMMODATION	1975-76	495,948	1,983	2,574		496,539
	1974-75	434,940	1,004	2,719	4,878	441,533
MARINE	1975-76	24,478	3,948	243		20,773
	1974-75	22,785	2,327	329		20,787
TRANSPORTATION AND OTHER ENGINEERING	1975-76	25,412	150	47		25,309
	1974-75	18,974	155	67		18,886
LAND MANAGEMENT AND DEVELOPMENT	1975-76	20,763	1,891	87		18,959
	1974-75					
Total	1975-76	622,908	8,050	4,065	2,885	621,808
	1974-75	524,897	3,580	4,417	7,118	532,852

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
ADMINISTRATION PROGRAM								
Executive offices	1,932	1,344	39	55			1,971	1,399
Administrative services	21,445	21,210	301	253			21,746	21,463
Contributions to employee benefit plans	1,970	1,970					1,970	1,970
	25,347	24,524	340	308			25,687	24,832
Less: receipts credited to revenue		30						30
Add: services provided by other departments	573	573					573	573
accommodation provided by this department	1,486	1,486					1,486	1,486
Total cost of program	27,406	26,553	340	308			27,746	26,861
PROFESSIONAL AND TECHNICAL SERVICES PROGRAM								
Architectural, engineering and technical services	28,933	27,226	376	636			29,309	27,862
Fire prevention and protection services	766	883		37	13	13	779	933
Contributions to employee benefit plans	2,680	2,680					2,680	2,680
	32,379	30,789	376	673	13	13	32,768	31,475
Less: receipts and revenues credited to the vote	8						8	
	32,371	30,789	376	673	13	13	32,760	31,475
Less: receipts credited to revenue		48						48
Add: services provided by other departments	541	541					541	541
accommodation provided by this department	1,399	1,399					1,399	1,399
Total cost of program	34,311	32,681	376	673	13	13	34,700	33,367
ACCOMMODATION PROGRAM								
General purpose buildings	190,127	198,884	123,000	132,999			313,127	331,883
Single purpose buildings	83,741	81,443	182,750	109,622		52	266,491	191,117
Program management	16,130	15,981	250	397			16,380	16,378
Contributions to employee benefit plans	6,434	6,434					6,434	6,434
	296,432	302,742	306,000	243,018		52	602,432	545,812
Less: receipts and revenues credited to the vote	73,696	49,864					73,696	49,864
	222,736	252,878	306,000	243,018		52	528,736	495,948
Less: receipts credited to revenue	180	1,983					180	1,983
Add: services provided by other departments	2,574	2,574					2,574	2,574
Total cost of program	225,130	253,469	306,000	243,018		52	531,130	496,539

Programs by Activities–*Concluded*

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
MARINE PROGRAM								
Industry support	14,617	13,730	9,185	8,636	180	194	23,982	22,560
Water level control	409	1,063	20	61	65	50	494	1,174
Contributions to employee benefit plans	744	744					744	744
	15,770	15,537	9,205	8,697	245	244	25,220	24,478
Less: receipts credited to revenue	2,089	3,948					2,089	3,948
Add: services provided by other departments	243	243					243	243
Total cost of program	13,924	11,832	9,205	8,697	245	244	23,374	20,773
TRANSPORTATION AND OTHER ENGINEERING PROGRAM								
Transportation facilities	15,135	14,851	15,530	10,572		327	30,665	25,750
Contributions to employee benefit plans	118	118					118	118
	15,253	14,969	15,530	10,572		327	30,783	25,868
Less: receipts and revenues credited to the vote	2,116	456					2,116	456
	13,137	14,513	15,530	10,572		327	28,667	25,412
Less: receipts credited to revenue	38	150					38	150
Add: services provided by other departments	47	47					47	47
Total cost of program	13,146	14,410	15,530	10,572		327	28,676	25,309
LAND MANAGEMENT AND DEVELOPMENT PROGRAM								
Land management and development	6,252	5,241	22,074	17,716			28,326	22,957
Contribution to employee benefit plans	250	250					250	250
	6,502	5,491	22,074	17,716			28,576	23,207
Less: receipts and revenue credited to the vote	2,390	2,444					2,390	2,444
	4,112	3,047	22,074	17,716			26,186	20,763
Less: receipts credited to revenue		1,891						1,891
Add: services provided by other departments	87	87					87	87
Total cost of program	4,199	1,243	22,074	17,716			26,273	18,959

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1975-76 Appropriations	1975-76 Expenditures	1974-75 Expenditures
PROFESSIONAL AND TECHNICAL SERVICES PROGRAM			
Grant to the Canadian Joint Fire Prevention publicity committee	5	5	5
Grant to the Canadian Association of Fire Chiefs	8	8	
	13	*13*	*5*
ACCOMMODATION PROGRAM			
Miscellaneous		52	
		52	
MARINE PROGRAM			
Miscellaneous		14	
Dry dock subsidy to Canadian Vickers, Montreal	180	180	180
Okanagan flood control project	65	50	52
	245	*244*	*232*
TRANSPORTATION AND OTHER ENGINEERING PROGRAM			
Payment to Prince Edward Island for the Albany Interchange		327	
		327	
Total	258	636	237

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Administration Program	Professional and Technical Services Program	Accommodation Program	Marine Program	Transportation and Other Engineering Program	Land Management and Development Program	Total
(1) Salaries and wages	18,152	24,583	57,568	7,054	1,157	2,531	111,045
	17,225	**23,549**	**56,547**	**4,930**	**749**	**2,243**	**105,243**
	15,423	*19,301*	*46,620*	*4,360*	*528*		*86,232*
(1) Other personnel costs	2,041	2,770	6,724	1,216	128	359	13,238
	2,441	**3,204**	**12,222**	**2,302**	**838**	**398**	**21,405**
	2,143	*2,770*	*9,730*	*1,879*	*625*		*17,147*
(2) Transportation and communications	1,475	1,804	4,888	203	302	264	8,936
	1,447	**1,414**	**3,483**	**308**	**456**	**293**	**7,401**
	1,460	*1,406*	*4,206*	*260*	*427*		*7,759*
(3) Information	19	14	350	18	8	79	488
	11	**2**	**545**	**30**	**18**	**101**	**707**
	10	*1*	*505*	*29*	*11*		*556*
(4) Professional and special services	2,256	1,603	41,309	489	444	619	46,720
	2,076	**1,812**	**51,989**	**891**	**789**	**873**	**58,430**
	1,985	*969*	*45,065*	*849*	*407*		*49,275*
(5) Rentals	313	201	144,457	419	148	200	145,738
	489	**94**	**135,235**	**97**	**902**	**208**	**137,025**
	365	*80*	*101,813*	*125*	*585*		*102,968*
(6) Purchased repair and upkeep	93	152	11,724	6,933	14,102	1,047	34,051
	61	**51**	**25,954**	**6,436**	**14,670**	**2,906**	**50,078**
	79	*52*	*47,842*	*4,220*	*10,670*		*62,863*
(7) Utilities, materials and supplies	939	1,115	51,684	899	539	758	55,934
	729	**648**	**49,805**	**1,815**	**478**	**800**	**54,275**
	887	*489*	*43,234*	*1,622*	*462*		*46,694*
(8) Construction and acquisition of land, buildings and equipment			254,788	7,391	13,752	21,734	297,665
			186,715	**6,826**	**6,632**	**3,454**	**203,627**
			142,133	*8,620*	*5,433*		*156,186*
(9) Construction and acquisition of machinery and equipment	377	476	28,749	320	202	340	30,464
	308	**673**	**20,916**	**595**	**6**	**420**	**22,918**
	392	*343*	*33,652*	*554*	*181*		*35,122*
(10) Grants, contributions and other transfer payments		13		245			258
		13	**52**	**244**	**327**		**636**
		5		*232*			*237*
(12) All other expenditures	22	37	191	33	1	645	929
	45	**15**	**2,349**	**4**	**3**	**11,511**	**13,927**
	28	*10*	*1,985*	*35*	*16*		*2,074*
(1-12) Total	25,687	32,768	602,432	25,220	30,783	28,576	745,466
	24,832	**31,475**	**545,812**	**24,478**	**25,868**	**23,207**	**675,672**
	22,772	*25,426*	*476,785*	*22,785*	*19,345*		*567,113*
(13) *Less:* receipts and revenues credited to the vote		8	73,696		2,116	2,390	78,210
			49,864		**456**	**2,444**	**52,764**
			41,845		*371*		*42,216*
Total net expenditures	25,687	32,760	528,736	25,220	28,667	26,186	667,256
	24,832	**31,475**	**495,948**	**24,478**	**25,412**	**20,763**	**622,908**
	22,772	*25,426*	*434,940*	*22,785*	*18,974*		*524,897*

Amounts in roman type are 1975-76 appropriations.
Amounts in **bold** face type are 1975-76 expenditures.
Amounts in *italic* type are 1974-75 expenditures.

Departmental Summary

(in thousands of dollars)

	Total	Department	Public Works Working Capital Advance	Burgeo Leasing Limited	Eurocan Pulp and Paper Company Limited	Sydney Steel Corporation	Come-By-Chance Terminal Warehouses	Securities Held in Trust	Deposit and Trust Accounts	Suspense Accounts
FINANCIAL RESOURCES UTILIZED FOR–										
Budgetary and other–										
Operating expenditures	394,052	394,052								
Capital expenditures	280,984	280,984								
Grants, contributions and other transfer payments	636	636								
Sums credited to revenue	8,050	8,050								
Sub-total	*683,722*	*683,722*								
Non-budgetary transactions–										
Increase in accounts receivable										
Decrease in accounts payable										
Other loans made to third parties										
Other repayments of loans received from third parties										
Amounts advanced by Canada	223,354		222,032			1,322				
Equity capital invested by Canada										
Acquisition of inventories										
Other reductions in liabilities and increases in assets	60,812							1,425	54,512	4,875
Total financial resources utilized	967,888	683,722	222,032			1,322		1,425	54,512	4,875
FINANCIAL RESOURCES PROVIDED FROM–										
Budgetary allocations utilized–										
Annual appropriations	610,470	610,470								
Statutory appropriations	12,438	12,438								
Receipts credited to appropriations	52,764	52,764								
Sums credited to revenue	8,050	8,050								
Sales										
Other										
Depreciation charged as an expenditure										
Sub-total	*683,722*	*683,722*								
Non-budgetary transactions–										
Decrease in accounts receivable										
Increase in accounts payable										
Other repayments of loans made to third parties										
Other loans received from third parties										
Repayments of amounts advanced by Canada	221,108		220,167	5	225					
Equity capital realized							711			
Decrease in inventories										
Other increases in liabilities or reduction in assets	63,014							2,290	58,505	2,219
Total financial resources provided	967,844	683,722	220,167	5	225		711	2,290	58,505	2,219
Net financial resources utilized or financial resources provided	44	nil	1,865	–5	–225	1,322	–711	–865	–3,993	2,656

Revenues

	1975-76	1974-75
Comparative Summary		
Non-Tax Revenue–		
Miscellaneous	$8,050,222 13	$3,579,752 76

	1975-76
Details	
Non-Tax Revenue–	
Miscellaneous:	
Avalon Construction and Engineering Company $103,877, Electric Reduction Co Ltd $167,187, Electric Reduction Co Ltd $85,364, Gulf Oil Canada Ltd $416,777, Gulf Oil Canada Ltd $87,077, Halifax Developments Ltd $5,962, ITT Canada $11,094, H North and Lewis Day Sparkes & Co $48,000, National Sea Products $16,217, Provincial Building Co Ltd $1,244,529, Provincial Building Co Ltd $1,379,211, Champlain Graving Dock Lauzon Quebec $217,706, City of Montreal $9,328, Lorne Graving Dock Lauzon Quebec $20,958, March Shipping $35,666, Marine vessels $5,450, St Maurice River Drive Co $16,233, Cadillac-Fairview Ltd $90,000, Carlbro Corporation $11,700, James S Alphonsus McKenna $18,000, National Capital Commission $69,571, Ottawa Civil Service Recreation Association $313, Province of Ontario $9,370, Ron Engineering Ltd $13,892, Upper Ottawa Improvements $5,477, Upper Ottawa Improvements $8,829, Atomic Energy $12,959, Atomic Energy $6,883, Atomic Energy $5,690, National Capital Commission $582,741, Canadian National Railway $22,381 Baker Centre Development $7,073, Imperial Oil Ltd $494,700, Marine vessels $25,038, Selkirk Manitoba $3,976, Esquimalt B C $684,116, Eurocan Terminals $259,880, Marine vessels $2,975, Owen Bird Insurance Co $14,114, R C M P $6,223, State of Alaska $42,158, H M Foreign and Commonwealth Office $9,246, Sundry $1,772,281	$8,050,222

Appendix

Public Works Working Capital Advance

BALANCE SHEET AS AT MARCH 31, 1976

(WITH COMPARATIVE FIGURES AS AT MARCH 31, 1975

ASSETS	1976	1975	LIABILITIES	1976	1975
Accounts receivable	$2,776,260	$911,512	Working capital advance	$2,776,260	$911,512

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1976

(with comparative figures as at March 31, 1975)

	1976	1975
PAYMENTS made out of, and recoveries credited to the Working Capital Advance in respect of undertakings by the Department of Public Works on behalf of other Federal Government Departments and Agencies as follows:		
Agriculture	11,276,714	4,442,152
Agriculture Race Track Supervision Unit		195
Atomic Energy of Canada Ltd	764,540	366,575
Canada Pension Plan	154,273	45,028
Canadian Broadcasting Corporation	83,127	28,117
Canadian Dairy Commission	409	97
Canadian Export Development Corporation	2,188	
Canadian Grain Commission	63,812	166,975
Canadian International Development Agency	80,205	574
Canadian International Grain Institute	82	901
Canadian Transport Commission	109,156	19,494
Central Mortgage and Housing Corporation	9,862	
Communications	2,557,742	636,166
Company of Young Canadians	110	1,050
Consumer and Corporate Affairs	636,258	1,291
Crown Assets Disposal Corporation	583	117
Economic Council of Canada	31,682	
Emergency Measures Organization		31,571
Energy Mines and Resources	1,060,603	55,659
Environment	46,779,624	39,900,199
External Affairs	686,473	156,961
Passport Office	5,425	2,107
Farm Credit Corporation	2,351	2,660
Federal Court of Canada	20,272	
Finance	493,531	
Hamilton Harbours Commission	92,992	250
House of Commons	55,194	
Indian and Northern Affairs	50,489,402	
Accommodation		14,783,709
Civil engineering and roads		28,214,583
Marine works		132,724
Industry Trade and Commerce	471,163	
Information Canada	94,842	2,087
Justice	134,175	7,782
Industry Trade and Commerce	471,163	
Information Canada	94,842	2,087
Justice	134,175	7,782
Labour	663,151	
Library of Parliament	44,206	
Manpower and Immigration	4,466,569	36,428
Ministry of Transport		
Air	1,790,084	3,938,745
Canadian Surface Transportation Administration	5,707,597	3,252,531
Marine	5,778,532	9,763,937
Training Institute–Cornwall	3,485,011	334,248
Administration	2,308,206	2,018
Canadian National Railways	177	101,803
National Arts Centre	23,920	189,026
National Capital Commission	2,691,401	2,739,714
National Defence	2,820,476	284,425
National Harbours Board	944,523	573,595
National Health and Welfare	6,004,132	5,813,868
National Museums	1,881,867	87,898
National Research Council	1,440,022	426,982
National Revenue		
Customs and Excise	2,609,526	668,230
Taxation	4,538,593	
Northwest Territories Government	6,344	27,123
Post Office	3,317,644	14,111
Privy Council	615,498	
Public Service Commission	4,058,347	50,263
Regional Economic Expansion	411,773	21,137
Royal Canadian Mint	175,252	118,634
Royal Canadian Mounted Police	18,036,016	10,861,534
St. Lawrence Seaway Authority		3,210
Science and Technology	61,470	
Secretary of State	2,111,933	17,515
Senate	129,030	
Solicitor General	309,501	1,417
Canadian Penitentiary Service	20,279,936	10,099,106
Sports Canada	21,514	9,356
Statistics Canada	703,295	2,567
Supply and Services	2,126,335	241,519
Treasury Board	113,389	
Unemployment Insurance Commission	840,851	1,627,400
Urban Affairs	1,047,640	
Veterans Affairs	1,512,111	242,179
Yukon Territory Government	22,967	90,725
Total	219,255,629	140,640,268

A balance of $2,776,260 86 remained outstanding in the working capital advance as at the close of the 1975-76 fiscal year.

Appendix – *Continued*

ANALYSIS OF BALANCE OUTSTANDING IN THE WORKING CAPITAL ADVANCE AT THE CLOSE OF 1975-76

Name of Client	Client had no funds	Journal vouchers not processed	Other	Total
Agriculture		1,751 03	52,690 07	54,441 10
Canadian Dairy Commission			16 00	16 00
Canadian Grain Commission			15,632 75	15,632 75
Atomic Energy of Canada Ltd			2,383 57	2,383 57
Canada Pension Plan			1,052 76	1,052 76
Canadian Broadcasting Corporation			6,437 44	6,437 44
Canadian Export Development Corporation			244 00	244 00
Canadian International Development Agency			3,719 67	3,719 67
Canadian Grain Institute			283 60	283 60
Canadian Transport Commission			1,996 12	1,996 12
Communications			7,500 23	7,500 23
Consumer and Corporate Affairs			5,765 50	5,765 50
Crown Assets Disposal Corporation			(158 25)	(158 25)
Economic Council of Canada			118 09	118 09
Environment	1,876 86		247,119 63	248,996 49
External Affairs		45 00	83,886 14	83,931 14
Federal Court of Canada			(374 00)	(374 00)
House of Commons			1,194 00	1,194 00
Indian and Northern Affairs	3,234 00	496,471 17	239,727 77	739,432 94
Industry, Trade and Commerce		754 29	308 00	1,062 29
Information Canada	224 64		5,513 74	5,738 38
Bank of Canada			3,000 00	3,000 00
C M H C			(7,750 00)	(7,750 00)
Energy, Mines and Resources			30,545 84	30,545 84
Finance			3,513 10	3,513 10
Tariff Board			72,774 00	72,774 00
Privy Council	118 09		5,907 40	6,025 49
Justice			(51,071 18)	(51,071 18)
Labour			(45 23)	(45 23)
Library of Parliament		90 72	(9,636 47)	(9,545 75)
Manpower and Immigration			(106,607 04)	(106,607 04)
Ministry of Transport–Administration			518,745 87	518,745 87
Air			(310,554 63)	(310,554 63)
Canadian Surface Transportation Administration			(64,855 33)	(64,855 33)
Marine			(16,218 63)	(16,218 63)
Training Institute–Cornwall			42,793 89	42,793 89
National Arts Centre	50 47		40,516 40	40,566 87
National Capital Commission	16,007 84		404,798 34	420,806 18
National Defence	8,151 01	133 25	67,243 92	75,528 18
National Harbours Board			11,642 56	11,642 56
National Health and Welfare			(44,181 76)	(44,181 76)
National Research Council			(44 06)	(44 06)
National Revenue				
Customs and Excise		119 00	2,044 56	2,163 56
Taxation			(63,541 34)	(63,541 34)
N W T Government			1,623 98	1,623 98
Post Office	1,789 97	3,592 00	46,713 97	52,095 94
Public Service Commission			(8,079 39)	(8,079 39)
Royal Canadian Mint		35,814 78	18,821 07	54,635 85
R C M P	8,068 86		413,304 98	421,373 84
Science and Technology			26 12	26 12
Regional Economic Expansion		10,128 07	726 11	10,854 18
Secretary of State		22,234 58	63,078 56	85,313 14
Solicitor General				
General Secretariat	425 00	4,225 00	1,414 55	6,064 55
Canadian Penitentiary Service		11,591 11	(209,040 31)	(197,449 20)
Sports Canada			(60 08)	(60 08)
Statistics Canada			2,760 12	2,760 12
Supply and Services				
Administration		66,839 39	86,655 77	153,495 16
Printing	11,720 00	92,495 22	128,207 77	232,422 99
Treasury Board			383 06	383 06
Unemployment Insurance Commission	444 80	60,923 33	153,159 82	214,527 95
Veterans Affairs		156 50	5,196 23	5,352 73
Yukon Territory Government		5,461 08	2,354 43	7,815 51
Total	$52,111 54	$812,825 52	$1,911,323 80	$2,776,260 86

SECTION 21

1975-76
PUBLIC ACCOUNTS

Regional Economic Expansion

Department
Cape Breton Development Corporation

CONTENTS

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REGIONAL ECONOMIC EXPANSION

Department

Objective

—To encourage each region of Canada to realize its potential for contributions to the economic and social development of the nation by expanding production and employment opportunities in regions of disparity and by encouraging mobility and other aspects of social adjustment both within and between regions.

Cape Breton Development Corporation

Objective

—To stimulate economic adjustment and expansion on Cape Breton Island while rationalizing the coal industry.

Note: In 1975-76 the Canada and Quebec Pension Plans and the Death Benefit Account were charged to each department. In prior years the costs were entirely reflected in Treasury Board's budgetary expenditures.

For comparative purposes the 1974-75 figures have been adjusted.

Appropriations and Expenditures

Vote			1975-76 Appropriations	1975-76 Expenditures	Unexpended Balances	1974-75 Expenditures
			$	$	$	$
	Department					
1	Operating expenditures	$ 52,163,000 00				
	Transfer from Treasury Board Vote 15 public service bilingualism	86,200 00	52,249,200 00	49,425,626 42	2,823,573 58	40,257,258 76
5	Capital expenditures and authority to make recoverable advances in amounts not exceeding the amount of the share of the province or municipality of the cost of projects constructed by the department on behalf of the province or municipality; authority to make expenditures on works, land, buildings and equipment on other than Federal property for community infrastructure and on projects for the benefit of Indians and non-Indians		16,391,000 00	11,367,933 86	5,023,066 14	14,445,823 69
10	The grants listed in the Estimates, contributions, including contributions as set out in subsidiary agreements made, in accordance with such directions as the Governor in Council may prescribe, pursuant to general development agreements entered into, with the approval of the Governor in Council between Canada and the provinces; and authority to forgive payment of such portion of the amounts owing under agreements entered into between Canada and the provinces and Provincial Water Authorities covering unused capacity of water systems as is determined under those agreements		399,912,000 00	384,493,147 55	15,418,852 45	323,839,760 80
Stat.	Minister of Regional Economic Expansion—Salary and motor car allowance		25,655 80	25,655 80		16,999 92
Stat.	Contributions to employee benefit plans		3,705,000 00	3,705,000 00		3,364,300 00
			472,282,855 80	*449,017,363 63*	*23,265,492 17*	*381,924,143 17*
	Cape Breton Development Corporation					
25	Payment to the Cape Breton Development Corporation to be applied by the Corporation for capital expenditures, rehabilitating and developing its coal and railway operations	$ 18,189,000 00				
	25b	2,588,000 00	20,777,000 00	20,777,000 00		22,265,000 00
30	Payment to the Cape Breton Development Corporation for the purposes of sections 22 and 23 of the Cape Breton Development Corporation Act	$ 9,596,000 00				
	Less transfer to Vote 31a	4,500,000 00	5,096,000 00	5,096,000 00		8,660,000 00
31a	Payment to the Cape Breton Development Corporation to be applied by the Corporation in payment of the losses incurred in the operation and maintenance of the coal mining and related works and undertakings acquired by the Corporation under Section 9 of the Cape Breton Development Corporation Act, including administrative expenses chargeable to the Coal Division, and, notwithstanding subsection 31(2) of the said Act, for grants to municipalities on Cape Breton Island not exceeding an amount equal to the taxes that might have been levied for their 1975-76 fiscal year by the municipalities in respect of the personal property of the Corporation if the Corporation were not an agent of Her Majesty—To authorize the transfer of $2,000,000 from Regional Economic Expansion Vote 30, Appropriation Act No. 3, 1975, for the purposes of this Vote, and to provide a further amount of	$ 5,512,000 00				
	Transfer from Vote 30	2,000,000 00				
	31b To authorize the transfer of $2,500,000 from Regional Economic Expansion Vote 30, Appropriation Act No. 3, 1975, for the purposes of this Vote and to provide a further amount of	3,929,000 00				
	Transfer from Vote 30	2,500,000 00	13,941,000 00	13,941,000 00		28,927,000 00
			39,814,000 00	*39,814,000 00*		*59,852,000 00*
	Total		512,096,855 80	488,831,363 63	23,265,492 17	441,776,143 17

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	*Less:* Receipts credited to revenue	*Add:* Services provided by other departments	*Add:* Accommodation provided by this department	Total cost of programs
Department	1975-76	449,017	(1) 38,555	5,413	922	416,797
	1974-75	381,924	(2) 35,008	3,895	600	351,411
Cape Breton Development Corporation	1975-76	39,814				39,814
	1974-75	59,852				59,852
Total	1975-76	488,831	38,555	5,413	922	456,611
	1974-75	441,776	35,008	3,895	600	411,263

(1) Includes return on investments of $25,933.
(2) Includes return on investments of $25,376.

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appro-priations	Expend-itures	Appro-priations	Expend-itures	Appro-priations	Expend-itures	Appro-priations	Expend-itures
Department								
Planning and administration	36,744	33,778	496	369			37,240	34,147
Developmental opportunity initiatives					186,070	180,603	186,070	180,603
Industrial incentives					92,424	86,537	92,424	86,537
Other programs	15,531	15,673	15,895	10,999	121,418	117,353	152,844	144,025
Contributions to employee benefit plans	3,705	3,705					3,705	3,705
	55,980	53,156	16,391	11,368	399,912	384,493	472,283	449,017
Less: receipts credited to revenue	41,920	38,555					41,920	38,555
Add: services provided by other departments	5,413	5,413					5,413	5,413
accommodation provided by this department	922	922					922	922
Total cost of program	20,395	20,936	16,391	11,368	399,912	384,493	436,698	416,797
Cape Breton Development Corporation								
Rationalization of the coal industry							34,718	34,718
Economic expansion							5,096	5,096
Total cost of program							39,814	*39,814

* See financial statement in Volume III for details.

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1975-76 Appropriations	1975-76 Expenditures	1974-75 Expenditures
Department			
Grants to assist various organizations associated with the promotion and development of regional economic expansion	110	11	
Contributions related to economic expansion and social adjustment by payments to provinces, provincial agencies and to persons for: programs and projects under the Agricultural and Rural Development Act; the inventory and use of land; research in connection with the development and adjustment of manpower resources in selected areas; programs related to industrial research and development of services to industry including industrial infrastructure; incentives to industry for the development of employment opportunities in designated regions and special areas and other federal-provincial programs			
Development opportunity initiatives	186,070	180,603	104,022
Industrial incentives	92,424	86,537	70,229
Social adjustment and rural economic development	121,308	117,342	149,589
Total	399,912	384,493	323,840

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Department	Cape Breton Development Corporation	Total
(1) Salaries and wages	32,510		32,510
	32,562		**32,562**
	26,029		*26,029*
(1) Other personnel costs	3,741		3,741
	3,714		**3,714**
	3,370		*3,370*
(2) Transportation and communications	4,899		4,899
	4,582		**4,582**
	4,481		*4,481*
(3) Information	2,357		2,357
	824		**824**
	588		*588*
(4) Professional and special services	7,862		7,862
	6,741		**6,741**
	5,297		*5,297*
(5) Rentals	1,249		1,249
	1,009		**1,009**
	896		*896*
(6) Purchased repair and upkeep	632		632
	748		**748**
	270		*270*
(7) Utilities, materials and supplies	3,299		3,299
	3,977		**3,977**
	3,626		*3,626*
(8) Construction and acquisition of land, buildings and equipment	14,360		14,360
	9,260		**9,260**
	11,839		*11,839*
(9) Construction and acquisition of machinery and equipment	1,360		1,360
	1,056		**1,056**
	1,623		*1,623*
(10) Grants, contributions and other transfer payments	399,912		399,912
	384,493		**384,493**
	323,840		*323,840*
(12) All other expenditures	102	39,814	39,916
	51	**39,814**	**39,865**
	65	*59,852*	*59,917*
Total net expenditures	472,283	39,814	512,097
	449,017	**39,814**	**488,831**
	381,924	*59,852*	*441,776*

Amounts in roman type are 1975-76 appropriations.
Amounts in **bold** face type are 1975-76 expenditures.
Amounts in *italic* type are 1974-75 expenditures.

Departmental Summary

(in thousands of dollars)

	Total	Department	Revolving Fund PFRA STORES	Cape Breton Development Corporation
FINANCIAL RESOURCES UTILIZED FOR—				
Budgetary and other—				
Operating expenditures	72,193	53,156		19,037
Capital expenditures	32,498	11,368	353	20,777
Grants, contributions and other transfer payments	384,493	384,493		
Sums credited to revenue	38,555	38,555		
Sub-total	*527,739*	*487,572*	*353*	*39,814*
Non-budgetary transactions—				
Increase in accounts receivable				
Decrease in accounts payable				
Other loans made to third parties				
Other repayments of loans received from third parties				
Amounts advanced by Canada	57,478			14,500
Equity capital invested by Canada				
Acquisition of inventories	277		104	
Other reductions in liabilities and increases in assets	7,385			
Total financial resources utilized	592,879	487,572	457	54,314
FINANCIAL RESOURCES PROVIDED FROM—				
Budgetary allocations utilized—				
Annual appropriations	485,101	445,287*		39,814
Statutory appropriations	3,730	3,730		
Receipts credited to appropriations				
Sums credited to revenue	38,555	38,555		
Sales	353		353	
Depreciation charged as an expenditure				
Sub-total	*527,739*	*487,572*	*353*	*39,814*
Non-budgetary transactions—				
Decrease in accounts receivable				
Increase in accounts payable				
Other repayments of loans made to third parties				
Other loans received from third parties				
Repayments of amounts advanced by Canada	11,136			3,500
Equity capital realized				
Decrease in inventories				
Other increases in liabilities or reduction in assets	7,257			
Total financial resources provided	546,132	487,572	353	43,314
Net financial resources utilized or net financial resources provided	46,747	nil	104	11,000

*Includes forgiveness under ADB of $106 .

APPDA Northern Canada Power Commission	Fund for Rural and Economic Development Agriculture P.E.I.	Deferred Credits and Loans to Provinces	Revolving Fund Prov/ Municipal Projects	Cape Breton Dev. Corp. Prince Mine	Suspense Account	Deposit and Trust Account
		34,188	1,790	7,000		
		173				
192		7,193				
192		41,554	1,790	7,000		
2,966	75	2,945	1,650			
		7,212			10	35
2,966	75	10,157	1,650		10	35
–2,774	–75	31,397	140	7,000	–10	–35

Revenue

	1975-76	1974-75
Department		
Comparative Summary		
Non-Tax Revenue—		
A Return on investments	25,932,948 20	25,375,569 99
B Refunds of previous years' expenditure	6,320,310 40	4,199,309 80
C Services and service fees	1,507,003 39	1,320,184 80
D Proceeds from sales	266,508 68	191,115 14
E Privileges, licences and permits	2,444,830 18	2,167,194 71
F Miscellaneous	2,083,283 87	1,754,985 06
Total	$ 38,554,884 72	$ 35,008,359 50

	1975-76
Details	
Non-Tax Revenue—	
A Return on investments: interest on loans—under the Atlantic Provinces Power Development Act: Newfoundland $6,876,702, Nova Scotia $3,965,863, New Brunswick $3,558,703, Prince Edward Island development agreement $1,003,333; Atlantic Development Board carryover projects: Newfoundland $59,698, Nova Scotia $388,007, Prince Edward Island $2,423, New Brunswick $83,521, South Saskatchewan River $661,370; interest on sale of irrigated land $25,502; Agriculture service centres $356,184; Newfoundland Development Corporation $873,750; Metropolitan area growth investments $349,930; special area agreements: Newfoundland $180,239, Nova Scotia $1,262,495, New Brunswick $1,583,341, Quebec $4,591,352, and Alberta $110,535	25,932,948
B Refund of previous years' expenditure: ARDA projects $1,363,262; FRED projects $1,103,808; special areas $455,602; special highways $23,198; industrial incentives $932,028; miscellaneous agreements— General Development Agreement $2,183,963; Newfoundland and Labrador Development Corporation Limited $54,903; gasoline tax $45,664; pay cheques $36,980; other $120,903	6,320,311
C Services and service fees: breeding fees $1,076,983 manpower and other services $168,933, water charges $83,539, sundry rentals $2,864, inoculation $41,031, loan guarantees $131,991, sundry services $1,662	1,507,003
D Proceeds from sales: sale of land $80,810, sale of livestock and produce $176,896, sundries $8,803	266,509
E Privileges, licences and permits: house rentals $62,012, land rentals $8,747, community pasture fees $2,297,154, surface leases $73,937, grazing permits $2,980	2,444,830
F Miscellaneous: revenue from ARDA projects $2,031,867, forfeiture of security deposits $1,075, other $50,342	2,083,284
Total	$ 38,554,885

Appendix 1

Fund for Rural Economic Development

STATEMENT OF TRANSACTIONS
FOR THE YEAR ENDED MARCH 31, 1976

	Approved Program	Expenditure
	$	$
Prince Edward Island		
Prince Edward Island Agreement		
Resource adjustment and development	543,968	285,056
Social development	614,752	252,359
Resource supporting and commercial services	288,119	121,117
Implementation	137,165	26,276
	1,584,004	*684,808*
New Brunswick		
Northeast New Brunswick Agreement		
Economic development	2,104,250	2,151,019
Social adjustment	6,069,500	5,572,975
Administration, evaluation and public information	373,333	279,666
	8,547,083	*8,003,660*
Quebec		
Lower St. Lawrence, Gaspé and Îles-de-la-Madeleine Area Agreement		
Agriculture	1,720,200	1,467,739
Forestry	797,475	884,580
Fisheries	2,340,600	2,106,726
Recreation, tourism and cultural development	2,517,525	2,068,021
Social development	1,134,750	804,084
Urban development	1,661,000	1,769,619
Administration and participation	2,820,600	802,871
Mines	63,750	132,639
Business development	4,697,250	3,908,118
	17,753,150	*13,944,397*
Manitoba		
Interlake Area Agreement		
Manpower	952,500	936,082
Development and structural adjustment	956,700	807,534
General	133,400	107,910
	2,042,600	*1,851,526*
	29,926,837	24,484,391

Appendix 2

Prairie Farm Rehabilitation Administration Stores Account

BALANCE SHEET AS AT MARCH 31, 1976
(with comparative figures for preceding year)

ASSETS	1976	1975	LIABILITIES	1976	1975
Inventory at cost	$287,186	$184,105	Accounts Payable	$ 132	$
Accounts Receivable	2,255		Working capital advance (Authorized 335,000)	287,628	184,105
			Overage from 1974-75 to be transferred to non-tax revenue	1,681	
	$289,441	$184,105		$289,441	$184,105

STATEMENT OF PROFITS AND LOSS
FOR THE YEAR ENDED MARCH 31, 1976
(with comparative figures for preceding year)

			1976		1975	
Sales			$ 353,370*			$ 272,660
Cost of sales—						
Inventory at beginning of year		$ 184,105			$141,899	
Purchases during the year		454,770			325,208	
Stock overage 1974-75		1,681				
		640,556			467,107	
Physical inventory at end of the year	$ 285,111				184,105	
Value of obsolete unserviceable lost or destroyed stores charged to Vote 1					10,342	
Shortages pending write-off	2,075	287,186			194,447	
			353,370			272,660
Net profit or loss (–) for the year			nil			nil

INVENTORY RECONCILIATION STATEMENT
(FOR THE YEAR) ENDED MARCH 31, 1976

	1976
Inventory at beginning of the year	$ 184,105
Cost incurred during the year	454,770
Stock overage 1974-75	1,681
	640,556
Sales	355,445
Inventory at end of year	$ 285,111

* Sales do not include $51,413.06 which were issued in March 1976 but not charged to PFRA in 1975-76 fiscal year due to lack of funds; therefore, year-end inventory includes these issues. Expenditures will be included as issues in 1976-77.

SECTION 22

1975-76
PUBLIC ACCOUNTS

Science and Technology

Ministry of State
National Research Council of Canada
Science Council of Canada

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SCIENCE AND TECHNOLOGY

Ministry of State

Objective

—To encourage the development and use of science and technology in support of national goals.

National Research Council of Canada

Objectives

ENGINEERING AND NATURAL SCIENCES RESEARCH PROGRAM

—To provide a national foundation upon which to build for the creation, application and use of knowledge derived from the natural sciences and engineering.

SCIENTIFIC AND TECHNICAL INFORMATION PROGRAM

—To facilitate the use of scientific and technical information by the government and people of Canada.

SCHOLARSHIPS AND GRANTS IN AID OF RESEARCH PROGRAM

—To promote and support the development and maintenance of research and the provision of highly qualified manpower in the natural sciences and engineering.

Science Council of Canada

Objective

—To assess Canada's scientific and technological requirements, resources and potentialities and to advise the Government on the best use of science and technology.

Note: In 1975-76 the Canada and Quebec Pension Plans and the Death Benefit Account were charged to each department. In prior years the costs were entirely reflected in Treasury Board's budgetary expenditures.

In 1975-76 expenditure in respect of the National Research Council was transferred to this department from the Department of Treasury Board.

For comparative purposes the 1974-75 figures have been adjusted.

Appropriations and Expenditures

Vote			1975-76 Appropriations	1975-76 Expenditures	Unexpended Balances	1974-75 Expenditures
			$	$	$	$
	Ministry of State					
1	Program expenditures, the grant listed in the Estimates and contributions	$ 4,676,000 00				
	Transfer from Treasury Board Vote 15 public service bilingualism	66,400 00	4,742,400 00	4,002,463 92	739,936 08	4,279,825 62
Stat.	Contributions to employee benefit plans		344,000 00	344,000 00		298,000 00
	Expenditures from appropriations not required for 1975-76					5,986 53
			5,086,400 00	4,346,463 92	739,936 08	4,583,812 15
	National Research Council of Canada					
	ENGINEERING AND NATURAL SCIENCES RESEARCH PROGRAM					
5	Operating expenditures and authority to spend revenue received by the Council through the conduct of its operations	$63,486,000 00				
	5a To authorize the transfer of $899,999 from Science and Technology Vote 15, Appropriation Act No. 3, 1975, for the purposes of this Vote	1 00				
	Transfer from Vote 15	899,999 00				
	Transfer from Treasury Board Vote 5 contingencies	650,000 00				
	Transfer from Treasury Board Vote 15 public service bilingualism	64,000 00	65,100,000 00	64,506,885 49	593,114 51	58,160,506 17
10	Capital expenditures	$ 6,540,000 00				
	10a To authorize the transfer of $1,500,000 from Science and Technology Vote 15, and $2,699,999 from Science and Technology Vote 35, Appropriation Act No. 3, 1975, for the purposes of this Vote	1 00				
	Transfer from Vote 15	1,500,000 00				
	Transfer from Vote 35	2,699,999 00	10,740,000 00	10,724,643 18	15,356 82	3,272,233 77
15	Contributions and authority to make commitments for current fiscal year for assistance towards research in industry of $19,500,000	$22,548,000 00				
	Less transfer to:					
	Vote 5	$ 899,999 00				
	Vote 10	1,500,000 00	2,399,999 00			
			20,148,001 00	20,060,643 86	87,357 14	16,611,547 93
20	Payment to Canadian Patents and Development Limited		250,000 00	150,000 00	100,000 00	
Stat.	Contributions to employee benefit plans		5,204,000 00	5,204,000 00		5,756,288 00
			101,442,001 00	*100,646,172 53*	*795,828 47*	*83,800,575 87*
	SCIENTIFIC AND TECHNICAL INFORMATION PROGRAM					
25	Program expenditures and authority to spend revenue received by the Council through the conduct of its operations	$ 7,569,000 00				
	25a	381,000 00				
	Transfer from Treasury Board Vote 15 public service bilingualism	28,000 00	7,978,000 00	7,298,810 65	679,189 35	7,042,949 25
Stat.	Contributions to employee benefit plans		409,000 00	409,000 00		318,175 00
			8,387,000 00	*7,707,810 65*	*679,189 35*	*7,361,124 25*
	SCHOLARSHIPS AND GRANTS IN AID OF RESEARCH PROGRAM					
30	Operating expenditures	$ 1,210,000 00				
	Transfer from Treasury Board Vote 15 public service bilingualism	8,000 00	1,218,000 00	1,146,241 43	71,758 57	975,245 39
35	The grants listed in the Estimates	$81,693,000 00				
	Less transfer to Vote 10	2,699,999 00	78,993,001 00	78,992,958 79	42 21	69,291,169 75
Stat.	Contributions to employee benefit plans		89,000 00	89,000 00		65,637 00
			80,300,001 00	*80,228,200 22*	*71,800 78*	*70,332,052 14*
			190,129,002 00	188,582,183 40	1,546,818 60	161,493,752 26
	Science Council of Canada					
40	Program expenditures		2,020,000 00	1,840,303 96	179,696 04	1,695,262 12
Stat.	Contributions to employee benefit plans		126,000 00	126,000 00		105,800 00
			2,146,000 00	1,966,303 96	179,696 04	1,801,062 12
	Total		197,361,402 00	194,894,951 28	2,466,450 72	167,878,626 53

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	*Less:* Receipts credited to revenue	*Add:* Services provided by other departments	*Add:* Accommodation provided by this department	Total cost of programs
Ministry of State	1975-76	4,347	21	471		4,797
	1974-75	4,584		471		5,055
National Research Council of Canada						
ENGINEERING AND NATURAL SCIENCES RESEARCH	1975-76	100,646	63	2,583	5,260	108,426
	1974-75	83,801	26	2,172	5,236	91,183
SCIENTIFIC AND TECHNICAL INFORMATION	1975-76	7,708		136	1,031	8,875
	1974-75	7,361		166	1,026	8,553
SCHOLARSHIPS AND GRANTS IN AID OF RESEARCH	1975-76	80,228	224	33	19	80,056
	1974-75	70,332	358	38	19	70,031
Total National Research Council of Canada	1975-76	188,582	287	2,752	6,310	197,357
	1974-75	161,494	384	2,376	6,281	169,767
Science Council of Canada	1975-76	1,966		124		2,090
	1974-75	1,801		122		1,923
Total	1975-76	194,895	308	3,347	6,310	204,244
	1974-75	167,879	384	2,969	6,281	176,745

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Ministry of State								
Policy development	1,127	894	4				1,131	894
Program review and assessment	720	400					720	400
Information	1,209	1,024	1	23	213	198	1,423	1,245
Administration	1,439	1,389	28	74	1	1	1,468	1,464
Contributions to employee benefit plans	344	344					344	344
	4,839	4,051	33	97	214	199	5,086	4,347
Less: receipts credited to revenue		21						21
Add: services provided by other departments	435	471					435	471
Total cost of program	5,274	4,501	33	97	214	199	5,521	4,797
National Research Council of Canada								
ENGINEERING AND NATURAL SCIENCES RESEARCH PROGRAM								
Basic and exploratory research in the natural sciences and engineering	18,175	16,454	414	485			18,589	16,939
Research on long-term problems of national concern	12,051	13,128	1,677	1,898			13,728	15,026
Research in direct support of industrial innovation and development	8,024	9,054	6,636	6,827	14,180	14,093	28,840	29,974
Research to provide technological support of social objectives	7,556	8,289	1,037	367			8,593	8,656
National facilities	7,462	7,359	562	668	5,968	5,968	13,992	13,995
Research and services related to standards	6,268	5,215	96	196			6,364	5,411
Administration	8,372	8,951	318	283			8,690	9,234
Contributions to employee benefit plans	5,204	5,204					5,204	5,204
	73,112	73,654	10,740	10,724	20,148	20,061	104,000	104,439
Less: receipts and revenues credited to the vote	2,558	3,793					2,558	3,793
	70,554	69,861	10,740	10,724	20,148	20,061	101,442	100,646
Less: receipts credited to revenue	24	63					24	63
Add: services provided by other departments	2,583	2,583					2,583	2,583
accommodation provided by this agency	5,260	5,260					5,260	5,260
Total cost of program	78,373	77,641	10,740	10,724	20,148	20,061	109,261	108,426
SCIENTIFIC AND TECHNICAL INFORMATION PROGRAM								
Information services	7,904	7,873	93	111			7,997	7,984
Network implementation	403	191	15	15			418	206
Research and development	245	203	18	15			263	218
Contributions to employee benefit plans	409	409					409	409
	8,961	8,676	126	141			9,087	8,817
Less: receipts and revenues credited to the vote	700	1,109					700	1,109
	8,261	7,567	126	141			8,387	7,708
Less: receipts credited to revenue	1						1	
Add: services provided by other departments	136	136					136	136
accommodation provided by this agency	1,031	1,031					1,031	1,031
Total cost of program	9,427	8,734	126	141			9,553	8,875
SCHOLARSHIPS AND GRANTS IN AID OF RESEARCH PROGRAM								
Peer adjudicated grants					59,091	59,561	59,091	59,561
Developmental grants					6,825	6,776	6,825	6,776
Highly qualified manpower training and development					11,800	11,367	11,800	11,367
National and international activities					1,277	1,289	1,277	1,289
Administration	1,211	1,140	7	6			1,218	1,146
Contributions to employee benefit plans	89	89					89	89
	1,300	1,229	7	6	78,993	78,993	80,300	80,228
Less: receipts credited to revenue					225	224	225	224
Add: services provided by other departments	33	33					33	33
accommodation provided by this agency	19	19					19	19
Total cost of program	1,352	1,281	7	6	78,768	78,769	80,127	80,056
Science Council of Canada								
Operations	2,139	1,957	7	9			2,146	1,966
Add: services provided by other departments	127	124					127	124
Total cost of program	2,266	2,081	7	9			2,273	2,090

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1975-76 Appropriations	1975-76 Expenditures	1974-75 Expenditures
Ministry of State			
Grant to Canadian Science Writer's Association	1	1	1
Contribution toward the support of the Association of Canadian Medical Colleges			2
Contribution toward the support of the International Institute of Applied Systems Analysis	150	150	149
Contribution toward the support of the Institute for Research on Public Policy	10	10	
Contribution toward the support of the Commonwealth Scientific Committee	45	30	21
Contribution toward the support of Canadian Conference on A.S.A.	8	8	
Total department	214	199	173
National Research Council of Canada			
Assistance toward research in industry	14,180	14,093	13,787
Canada's share of the costs of the Canada-France-Hawaii Telescope Corporation	5,968	5,968	2,825
Scholarships and grants in aid of research	78,993	78,993	69,291
	99,141	99,054	85,903
Grand total	99,355	99,253	86,076

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Ministry of State	Engineering and Natural Sciences Research Program	Scientific and Technical Information Program	Scholarships and Grants in Aid of Research Program	Total National Research Council of Canada	Science Council of Canada	Total
(1) Salaries and wages	3,078	46,203	3,611	786	50,600	1,098	54,776
	2,814	**46,547**	**3,640**	**763**	**50,950**	**1,012**	**54,776**
	2,592	*49,679*	*3,059*	*663*	*53,401*	*1,002*	*56,995*
(1) Other personnel costs	374	5,250	410	89	5,749	126	6,249
	363	**5,298**	**411**	**89**	**5,798**	**126**	**6,287**
	362	*5,844*	*319*	*66*	*6,229*	*106*	*6,697*
(2) Transportation and communications	362	2,275	232	225	2,732	180	3,274
	235	**2,349**	**146**	**218**	**2,713**	**228**	**3,176**
	233	*2,193*	*124*	*165*	*2,482*	*161*	*2,876*
(3) Information	66	679	1,495	48	2,222	150	2,438
	51	**570**	**1,500**	**33**	**2,103**	**59**	**2,213**
	63	*572*	*1,368*	*28*	*1,968*	*119*	*2,150*
(4) Professional and special services	785	5,278	1,825	130	7,233	523	8,541
	323	**12,759**	**1,778**	**108**	**14,645**	**443**	**15,411**
	859	*4,526*	*1,597*	*90*	*6,213*	*333*	*7,405*
(5) Rentals	84	1,067	134	10	1,211	8	1,303
	73	**1,097**	**102**	**13**	**1,212**	**14**	**1,299**
	62	*1,336*	*98*	*9*	*1,443*	*7*	*1,512*
(6) Purchased repair and upkeep	8	1,107	36	2	1,145	8	1,161
	62	**1,933**	7	**2**	**1,942**	**6**	**2,010**
	8	*1,218*	*6*	*2*	*1,226*	*6*	*1,240*
(7) Utilities, materials and supplies	63	10,973	1,210	7	12,190	44	12,297
	110	**10,120**	**1,077**	**2**	**11,199**	**68**	**11,377**
	83	*10,680*	*1,038*	*12*	*11,730*	*42*	*11,855*
(8) Construction and acquisition of land, buildings and equipment		2,193	29	1	2,223		2,223
		1,296	**6**		**1,302**		**1,302**
		380	*306*	*1*	*687*		*687*
(9) Construction and acquisition of machinery and equipment	33	8,124	97	6	8,227	7	8,267
	97	**1,765**	**135**	**6**	**1,906**	**9**	**2,012**
	127	*1,905*	*193*	*4*	*2,102*	*24*	*2,253*
(10) Grants, contributions and other transfer payments	214	20,148		78,993	99,141		99,355
	199	**20,524**		**78,993**	***99,517**		**99,716**
	173	*16,973*		*69,291*	**86,264*		*86,437*
(12) All other expenditures	19	703	8	3	714	2	735
	20	**181**	**15**	**1**	**197**	**1**	**218**
	22	*38*	*18*	*1*	*57*	*1*	*80*
(1-12) Total	5,086	104,000	9,087	80,300	193,387	2,146	200,169
	4,347	**104,439**	**8,817**	**80,228**	**193,484**	**1,966**	**199,797**
	4,584	*95,344*	*8,126*	*70,332*	*173,802*	*1,801*	*180,187*
(13) *Less:* receipts and revenues credited to the vote		2,558	700		3,258		3,258
		3,793	**1,109**		**4,902**		**4,902**
		11,543	*765*		*12,308*		*12,308*
Total net expenditures	5,086	101,442	8,387	80,300	190,129	2,146	197,361
	4,347	**100,646**	**7,708**	**80,228**	**188,582**	**1,966**	**194,895**
	4,584	*83,801*	*7,361*	*70,332*	*161,494*	*1,801*	*167,879*

*1975-76 includes $463 charged to Vote 5 for grants in lieu of taxes.
*1974-75 includes $361 charged to Vote 25 for grants in lieu of taxes.

Amounts in roman type are 1975-76 appropriations.
Amounts in **bold face** type are 1975-76 expenditures.
Amounts in *italic* type are 1974-75 expenditures.

Departmental Summary

(in thousands of dollars)

	Total	Ministry of State	Science Council of Canada	Deposit and Trust Accounts	Annuity, Insurance and Pension Accounts	Suspense Accounts	National Research Council of Canada
FINANCIAL RESOURCES UTILIZED FOR–							
Budgetary and other–							
Operating expenditures	89,566	4,050	1,957				83,559
Capital expenditures	10,977	97	9				10,871
Grants, contributions and other transfer payments	99,253	199					99,054
Sums credited to revenue	287						287
Sub-total	*200,083*	*4,346*	*1,966*				*193,771*
Non-budgetary transactions–							
Increase in accounts receivable							
Decrease in accounts payable							
Other loans made to third parties							
Other repayments of loans received from third parties							
Amounts advanced by Canada							
Equity capital invested by Canada							
Acquisition of inventories							
Other reductions in liabilities and increases in assets	4,291			4,291			
Total financial resources utilized	204,374	4,346	1,966	4,291			193,771
FINANCIAL RESOURCES PROVIDED FROM–							
Budgetary allocations utilized–							
Annual appropriations	188,722	4,002	1,840				182,880
Statutory appropriations	6,172	344	126				5,702
Receipts credited to appropriations	4,902						4,902
Sums credited to revenue	287						287
Sales							
Other							
Depreciation charged as an expenditure							
Sub-total	*200,083*	*4,346*	*1,966*				*193,771*
Non-budgetary transactions–							
Decrease in accounts receivable							
Increase in accounts payable							
Other repayments of loans made to third parties							
Other loans received from third parties							
Repayments of amounts advanced by Canada							
Equity capital realized							
Decrease in inventories							
Other increases in liabilities or reduction in assets	4,548	6		4,542			
Total financial resources provided	204,631	4,353	1,966	4,542			193,771
Net financial resources utilized or net financial resources provided	−257	−6	nil	−251			nil

Revenues

	1975-76	1974-75
Ministry of State		
Comparative Summary		
Non-Tax Revenue–		
Refunds of previous years' expenditures	$20,626 97	$345 68

	1975-76	1974-75
National Research Council of Canada		
Comparative Summary		
Non-Tax Revenue–		
A Refunds of previous years' expenditure	279,636 74	379,111 07
B Miscellaneous	7,630 47	4,592 35
Total	$287,267 21	$383,703 42

		1975-76
Details		
Non-Tax Revenue–		
A Refunds of previous years' expenditure–		
Repayments of unexpended balances of grants	224,185	
Repayments for goods and services not provided and other miscellaneous refunds	55,452	279,637
B Miscellaneous		7,630
Total		$287,267

	1975-76	1974-75
Science Council of Canada		
Comparative Summary		
Non-Tax Revenue–		
Refunds of previous years' expenditure		$105 90

Appendix

Science Council of Canada

(Established by the Science Council of Canada Act)

STATEMENT OF EXPENDITURE
FOR THE YEAR ENDED MARCH 31, 1976

	1976	1975
Administration:		
Salaries and employee benefits	$1,153,112	$1,121,053
Professional and special services	446,064	336,931
Travel and removal	169,191	125,280
Publication of reports and studies	59,472	118,600
Accommodation	105,147	102,050
Office stationery and supplies	67,637	42,343
Communications	55,448	34,261
Office furniture and equipment	8,940	24,467
Rental of office equipment	13,783	7,038
Repair of office furniture and equipment	6,418	5,885
Office renovation		3,000
Miscellaneous	4,739	2,354
Total expenditure	$2,089,951	$1,923,262
Total expenditure provided for by:		
Appropriations		
Science and Technology Vote 40	$1,840,304	$1,695,262
Statutory–contribution to employee benefit plans	126,000	105,800
Government departments which provided major services without charge	123,647	122,200
	$2,089,951	$1,923,262

Note: Certain 1975 comparative figures have been restated to conform to the 1976 presentation.

Certified correct:

B. HAMILTON
Chief of Administration

Approved:

J. KATES
Chairman

AUDITOR GENERAL OF CANADA

Ottawa, Ontario

June 25, 1976

TO: SCIENCE COUNCIL OF CANADA
AND
THE HONOURABLE CHARLES M. DRURY P.C., M.P.,
MINISTER OF STATE FOR SCIENCE AND TECHNOLOGY,
OTTAWA, ONTARIO.

Sirs,

I have examined the statement of expenditure of the Science Council of Canada for the year ended March 31, 1976. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion the statement of expenditure gives a true and fair view of the results of the operation of the Council for the year ended March 31, 1976, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Council, the statement of expenditure is in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada

SECTION 23

1975-76
PUBLIC ACCOUNTS

Secretary of State

Department
Canada Council
Canadian Broadcasting Corporation
Canadian Film Development Corporation
Company of Young Canadians
National Arts Centre Corporation
National Film Board
National Library
National Museums of Canada
Public Archives
Public Service Commission
Representation Commissioner

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SECRETARY OF STATE

Department

Objectives

ADMINISTRATION PROGRAM

—To provide overall executive and policy direction and central support services.

BILINGUALISM DEVELOPMENT PROGRAM

—To encourage the acquisition and use of the two official languages in Canadian society thereby reinforcing the equality of status of the two official languages.

ARTS AND CULTURE PROGRAM

—To formulate and develop policies and programs for the achievement of national arts and cultural objectives and to promote effective interagency cooperation in the achievement of these objectives.

EDUCATION SUPPORT PROGRAM

—To ensure the coordinated development, formulation, implementation and review of federal education policies and programs in support of national objectives.

TRANSLATION PROGRAM

—To provide translation and interpretation services in all languages in accordance with the needs of Parliament, the government and its agencies and, more especially, to contribute to the implementation of the official languages policy by making available the translation and interpretation services guaranteed by this policy.

CITIZENSHIP PROGRAM

—To promote and assist the development of effective Canadian Citizenship, and to co-ordinate the formulation and development of national strategies and policies affecting citizenship.

Canada Council

Objectives

—To support independent research in the social sciences and humanities, to stimulate Canadian studies and to bring the results to the public.

—To support the creation and production of all forms of art and to facilitate public access to the arts.

—To co-ordinate UNESCO activities in Canada and Canadian participation in UNESCO activities abroad apart from political questions and assistance to developing countries.

Canadian Broadcasting Corporation

Objective

—To develop and provide a national broadcasting service for all Canadians in both official languages, in television and radio, and an international service, both of which should be primarily Canadian in content and character.

Canadian Film Development Corporation

Objective

—To foster and promote the development of a feature film industry in Canada.

Company of Young Canadians

Objective

—The objectives of the Company are to increase social, economic and cultural opportunities for the disadvantaged segments of the population.

National Arts Centre Corporation

Objective

—To promote the development of the performing arts.

National Film Board

Objectives

—Cultural interpretation and presentation of Canada, as well as service and support to departments and agencies of the government, through the medium of film.

—To provide effective photographic printing and processing services to government departments and agencies and maximize the usage of photographic facilities and equipment in government departments.

National Library

Objective

—To facilitate the use of the library resources of the country by the Government and the people of Canada.

National Museums of Canada

Objective

—To demonstrate the products of nature and the works of man, with special but not exclusive reference to Canada, so as to promote interest therein throughout Canada and to disseminate knowledge thereof.

Public Archives

Objectives

—To acquire, organize and preserve historical material relating to the history of Canada, and to provide a records management and microfilming advisory service to government departments and agencies.

—To provide operational microfilm service to government departments and agencies on a cost recovery basis.

Public Service Commission

Objectives

—To ensure that the Public Service of Canada is staffed according to merit, with fairness and without discrimination on grounds of sex, race, national origin, colour, religion, marital status or age.

—To provide, in response to departmental and agency demands, development and training courses, including specialized language training, and related consultative services.

Representation Commissioner

Objective

—To ensure a fair representation, by province, of the people of Canada in the House of Commons.

Note: In 1975-76 the Canada and Quebec Pension Plans and the Death Benefit Account were charged to each department. In prior years the costs were entirely reflected in Treasury Board's budgetary expenditures.

For comparative purposes the 1974-75 figures have been adjusted.

Appropriations and Expenditures

Vote		1975-76 Appropriations	1975-76 Expenditures	Unexpended Balances	1974-75 Expenditures
		$	$	$	$
	Department				
	ADMINISTRATION PROGRAM				
1	Program expenditures	$ 7,992,000 00			
	1a	2,909,000 00			
	Transfer from Treasury Board Vote 15 public service bilingualism	195,500 00			
		11,096,500 00	9,055,855 42	2,040,644 58	5,530,473 88
Stat.	Secretary of State–Salary and motor car allowance	25,655 82	25,655 82		17,000 04
*2b	Construction or acquisition of buildings, works, land and equipment–National Arts Centre–To authorize the expenditure in the current and subsequent fiscal years of amounts not exceeding in the aggregate the sum of $4,728,748–Unexpended balance carried forward from 1974-75 appropriations	66,037 56	10,449 87	**55,587 69	539 91
Stat.	Contributions to employee benefits plans	655,000 00	655,000 00		439,400 00
					704 32
	Expenditures from appropriations not required for 1975-76	*11,843,193 38*	*9,746,961 11*	*2,096,232 27*	*5,988,118 15*
	BILINGUALISM DEVELOPMENT PROGRAM				
5	Operating expenditures	$ 799,000 00			
	5a To authorize the transfer of $65,000 from Secretary of State Vote 20, Appropriation Act No. 3, 1975, for the purposes of this Vote and to provide a further amount of	200,000 00			
	Transfer from Vote 20	65,000 00			
		1,064,000 00	798,251 58	265,748 42	719,066 04
10	The grants listed in the Estimates and contributions	$106,845,000 00			
	10a To authorize the transfer of $135,000 from Secretary of State Vote 20, Appropriation Act No. 3, 1975, for the purposes of this Vote, and to provide a further amount of	13,280,000 00			
	Transfer from Vote 20	135,000 00			
		120,260,000 00			
	Less transfer to Vote 65	619,999 00			
		119,640,001 00	113,608,796 64	6,031,204 36	92,788,935 13
Stat.	Contributions to employee benefit plans	55,000 00	55,000 00		46,700 00
		120,759,001 00	*114,462,048 22*	*6,296,952 78*	*93,554,701 17*
	ARTS AND CULTURE PROGRAM				
15	Operating expenditures	$ 2,665,000 00			
	15a To authorize the transfer of $479,999 from Secretary of State Vote 20, Appropriation Act No. 3, 1975, for the purposes of this Vote	1 00			
	15b To authorize the transfer of $404,999 from Secretary of State Vote 20, Appropriation Act No. 3, 1975, for the purposes of this Vote	1 00			
	Transfer from Vote 20	474,999 00			
	Transfer from Vote 20	409,999 00			
		3,550,000 00	3,374,495 00	175,505 00	4,602,893 87
20	The grants listed in the Estimates	$ 6,517,000 00			
	20a	1 00			
		6,517,001 00			
	Less transfer to:				
	Vote 5 $ 65,000 00				
	Vote 10 135,000 00				
	Vote 15 884,998 00				
	Vote 25 549,999 00	1,634,997 00			
		4,882,004 00	4,581,767 24	300,236 76	
Stat.	Contributions to employee benefit plans	95,000 00	95,000 00		81,100 00
		8,527,004 00	*8,051,262 24*	*475,741 76*	*4,683,993 87*
	EDUCATION SUPPORT PROGRAM				
25	Program expenditures and the grants listed in the Estimates	$ 900,000 00			
	25a To authorize the transfer of $549,999 from Secretary of State Vote 20, Appropriation Act No. 3, 1975, for the purposes of this Vote	1 00			
	Transfer from Vote 20	549,999 00			
		1,450,000 00	1,350,061 11	99,938 89	749,801 01
Stat.	Post-secondary education adjustment payments to the provinces pursuant to Part VI of the Federal-Provincial Fiscal Arrangements Act, 1972	534,992,871 00	534,992,871 00		503,579,043 00
Stat.	Contributions to employee benefit plans	75,000 00	75,000 00		72,300 00
		536,517,871 00	*536,417,932 11*	*99,938 89*	*504,401,144 01*

Appropriations and Expenditures – *Continued*

Vote			1975-76 Appropriations	1975-76 Expenditures	Unexpended Balances	1974-75 Expenditures
			$	$	$	$
	TRANSLATION PROGRAM					
30	Program expenditures and the grants listed in the Estimates		29,544,000 00	29,110,402 76	433,597 24	21,977,906 28
Stat.	Contributions to employee benefit plans		2,686,000 00	2,686,000 00		2,160,200 00
			32,230,000 00	*31,796,402 76*	*433,597 24*	*24,138,106 28*
	CITIZENSHIP PROGRAM					
35	Operating expenditures	$ 15,117,000 00				
	Transfer from Treasury Board Vote 10 student summer employment	910,000 00				
		16,027,000 00				
	Less transfer to Vote 40	254,999 00				
			15,772,001 00	14,095,552 34	1,676,448 66	13,506,637 99
40	The grants listed in the Estimates and contributions	$ 26,914,000 00				
	40a To authorize the transfer of $254,999 from Secretary of State Vote 35, Appropriation Act No. 3, 1975, for the purposes of this Vote	1 00				
	40b	1 00				
	Transfer from Vote 35	254,999 00				
	Transfer from Treasury Board Vote 10 student summer employment	7,807,000 00				
			34,976,001 00	32,907,834 92	2,068,166 08	29,139,731 86
Stat.	Contributions to employee benefits plans		1,032,000 00	1,032,000 00		943,800 00
Stat.	Refund of amounts credited to revenue in previous years		2,626 00	2,626 00		929 97
			51,782,628 00	*48,038,013 26*	*3,744,614 74*	*43,591,099 82*
			761,659,697 38	748,512,619 70	13,147,077 68	676,357,163 30
	Canada Council					
45	Payment to the Canada Council within the meaning of section 20 of the Canada Council Act, to be used for the general purposes set out in section 8 of the Act		55,715,000 00	54,715,000 00	1,000,000 00	40,987,000 00
	Canadian Broadcasting Corporation					
50	Payment to the Canadian Broadcasting Corporation for operating expenditures in providing a broadcasting service		293,282,000 00	287,032,000 00	6,250,000 00	235,482,000 00
55	Payment to the Canadian Broadcasting Corporation for capital expenditures in providing a broadcasting service		59,013,000 00	54,845,900 00	4,167,100 00	56,657,000 00
60	Payment to the Canadian Broadcasting Corporation for operating and capital expenditures providing host country broadcasting services for the 1976 Summer Olympics		600,000 00	600,000 00		7,200,000 00
			352,895,000 00	342,477,900 00	10,417,100 00	299,339,000 00
	Canadian Film Development Corporation					
Stat.	Payments to the Canadian Film Development Corporation to be used for the purposes set out in the Canadian Film Development Corporation Act		3,967,661 15	3,967,661 15		3,179,092 75
62a	To increase from $20,000,000 to $25,000,000 the statutory limit set up under subsection 18(1) of the Canadian Film Development Corporation Act		1 00		1 00	
			3,967,662 15	3,967,661 15	1 00	3,179,092 75
	Company of Young Canadians					
65	Payment to the Company of Young Canadians	$ 4,900,000 00				
	65a	600,000 00				
	65b To authorize the transfer of $619,999 from Secretary of State Vote 10, Appropriation Act No. 3, 1975, for the purposes of this Vote	1 00				
	Transfer from Vote 10	619,999 00				
			6,120,000 00	5,885,585 67	234,414 33	3,722,308 00
	National Arts Centre Corporation					
70	Payments to the National Arts Centre Corporation		6,892,000 00	6,892,000 00		5,757,050 00

Appropriations and Expenditures – *Continued*

Vote			1975-76 Appropriations	1975-76 Expenditures	Unexpended Balances	1974-75 Expenditures
			$	$	$	$
	National Film Board					
75	Program expenditures and the grants listed in the Estimates	$ 19,758,000 00				
	75a To extend the purposes of Secretary of State Vote 75, Appropriation Act No. 3, 1975, to authorize reimbursement in the amount of $73,605 for the accumulated operating loss to March 31, 1975, of the Canadian Government Photo Centre Revolving Fund established by Secretary of State Vote L90, Appropriation Act No. 3, 1971, and to provide a further amount of	568,605 00				
	75b	330,300 00				
	Transfer from Treasury Board Vote 5 contingencies	745,500 00				
	Transfer from Treasury Board Vote 10 student summer employment	80,000 00				
	Transfer from Treasury Board Vote 15 public service bilingualism	150,900 00	21,633,305 00	21,620,666 37	12,638 63	18,582,436 98
Stat.	Contributions to employee benefit plans		1,571,000 00	1,571,000 00		1,247,000 00
			23,204,305 00	23,191,666 37	12,638 63	19,829,436 98
	National Library					
85	Program expenditures including a payment of $650,000 to the National Library Purchase Account for the purpose of acquiring books and the grant listed in the Estimates	$ 8,525,500 00				
	Transfer from Treasury Board Vote 15 public service bilingualism	60,500 00	8,586,000 00	8,271,802 10	314,197 90	7,386,868 12
Stat.	Contributions to employee benefit plans		674,000 00	674,000 00		568,400 00
			9,260,000 00	8,945,802 10	314,197 90	7,955,268 12
	National Museums of Canada					
90	Operating expenditures, $4,220,000 for the purchase of objects for the collections of the Corporation, and $370,000 for the acquisition or publication and the sale to the public of books, pamphlets, replicas and other materials related to the Corporation's purposes	$ 28,160,100 00				
	90a	3,871,390 00				
	90b To authorize the transfer of $999,999 from Secretary of State Vote 95, Appropriation Act No. 3, 1975, for the purposes of this Vote	1 00				
	Transfer from Vote 95	999,999 00				
	Transfer from Treasury Board Vote 5 contingencies	1,297,132 00				
	Transfer from Treasury Board Vote 15 public service bilingualism	225,300 00	34,553,922 00	33,890,867 04	663,054 96	25,584,773 20
95	The grants listed in the Estimates and contributions	$ 8,290,500 00				
	Less transfer to Vote 90	999,999 00	7,290,501 00	6,102,458 00	1,188,043 00	7,600,010 66
Stat.	Contributions to employee benefit plans		1,418,400 00	1,418,400 00		1,042,800 00
Stat.	Refunds of amounts credited to revenue in previous years					3,168 00
			43,262,823 00	41,411,725 04	1,851,097 96	34,230,751 86
	Public Archives					
100	Program expenditures	$ 10,927,000 00				
	100a	855,000 00				
	Transfer from Treasury Board Vote 5 contingencies	14,767 00				
	Transfer from Treasury Board Vote 15 public service bilingualism	232,800 00	12,029,567 00	11,746,501 05	283,065 95	9,625,507 87
Stat.	Contributions to employee benefit plans		909,000 00	909,000 00		763,500 00
Stat.	Refund of amounts credited to revenue in previous years		12,147 61	12,147 61		
			12,950,714 61	12,667,648 66	283,065 95	10,389,007 87

Appropriations and Expenditures – *Concluded*

Vote		1975-76 Appropriations	1975-76 Expenditures	Unexpended Balances	1974-75 Expenditures
		$	$	$	$
	Public Service Commission				
115	Program expenditures including payments to retired public servants and the estates of deceased public servants where awards for suggestions or meritorious contributions are approved, payments in accordance with the Incentive Award Plan of the Public Service of Canada and the cost of the Public Service Bilingual and Bicultural Development Program ..... $ 55,046,000 00				
	115a 4,146,810 00				
	Transfer from Treasury Board Vote 15 public service bilingualism 10,567,076 00	69,759,886 00	67,404,820 77	2,355,065 23	51,447,684 24
Stat.	Contributions to employee benefit plans	5,044,000 00	5,044,000 00		2,794,000 00
		74,803,886 00	72,448,820 77	2,355,065 23	54,241,684 24
	Representation Commissioner				
Stat.	Salary of the Representation Commissioner	60,582 19	60,582 19		37,967 81
Stat.	Expenses of the Representation Commissioner	1,912,099 74	1,912,099 74		218,153 62
Stat.	Contributions to employee benefit plans	27,000 00	27,000 00		22,400 00
		1,999,681 93	1,999,681 93		278,521 43
	Total	1,352,730,770 07	1,323,116,111 39	29,614,658 68	1,156,266,284 55

*This vote was included in 1969-70 appropriations.
**Available for expenditure in subsequent fiscal years.

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	*Less:* Receipts credited to revenue	*Add:* Services provided by other departments	*Less:* Services provided by this department	Total cost of programs
Department						
ADMINISTRATION	1975-76	9,747		618		10,365
	1974-75	5,988		669		6,657
BILINGUALISM DEVELOPMENT	1975-76	114,462		65		114,527
	1974-75	93,555		90		93,645
ARTS AND CULTURE	1975-76	8,051		92		8,143
	1974-75	4,684		117		4,801
EDUCATION SUPPORT	1975-76	536,418		88		536,506
	1974-75	504,401		51		504,452
TRANSLATION	1975-76	31,797		1,646		33,443
	1974-75	24,138		2,087		26,225
CITIZENSHIP	1975-76	48,038	1,347	1,800		48,491
	1974-75	43,591	1,409	1,448		43,630
Total department	1975-76	748,513	(1)1,347	4,309		751,475
	1974-75	676,357	1,409	4,462		679,410
Canada Council	1975-76	54,715				54,715
	1974-75	40,987				40,987
Canadian Broadcasting Corporation	1975-76	342,478				342,478
	1974-75	299,339				299,339
Canadian Film Development Corporation	1975-76	3,967				3,967
	1974-75	3,179				3,179
Company of Young Canadians	1975-76	5,885				5,885
	1974-75	3,722				3,722
National Arts Centre Corporation–Construction	1975-76	6,892				6,892
	1974-75	5,757				5,757
National Film Board	1975-76	23,191		4,582		27,773
	1974-75	19,829	15	4,046		23,860
National Library	1975-76	8,946	1	2,125		11,070
	1974-75	7,955	18	2,219		10,156
National Museums of Canada	1975-76	41,412	42	3,661		45,031
	1974-75	34,231	316	3,535		37,450
Public Archives	1975-76	12,668	151	3,189	3,360	12,346
	1974-75	10,389	94	3,286	3,126	10,455
Public Service Commission	1975-76	72,449	964	5,920		77,405
	1974-75	54,242	3,106	3,395		54,531
Representation Commissioner	1975-76	2,000		24		2,024
	1974-75	279		15		294
Grand total	1975-76	1,323,116	2,505	23,810	3,360	1,341,061
	1974-75	1,156,266	4,958	20,958	3,126	1,169,140

(1) Does not include: return of investments $41, refunds of previous year's expenditure $3,919, proceeds from sales $1, miscellaneous $220.

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Department								
ADMINISTRATION PROGRAM								
Executive	1,230	1,482	11	21			1,241	1,503
Planning, research and evaluation	820	729	17	33			837	762
Control and support services	7,890	6,635	1,154	182			9,044	6,817
National Arts Centre–Construction			66	10			66	10
Contributions to employee benefit plans	655	655					655	655
	10,595	9,501	1,248	246			11,843	9,747
Add: services provided by other departments	618	618					618	618
Total cost of program	11,213	10,119	1,248	246			12,461	10,365
BILINGUALISM DEVELOPMENT PROGRAM								
Bilingualism in education	424	375	2	5	117,274	111,755	117,700	112,135
Bilingualism in public administration					875	573	875	573
Bilingualism in the private sector	231	139	6		718	549	955	688
Language acquisition development	158	84	7		773	732	938	816
International cooperation	36						36	
Bilingual districts advisory board	200	195					200	195
Contributions to employee benefit plans	55	55					55	55
	1,104	848	15	5	119,640	113,609	120,759	114,462
Add: services provided by other departments	65	65					65	65
Total cost of program	1,169	913	15	5	119,640	113,609	120,824	114,527
ARTS AND CULTURE PROGRAM								
Policy development and analysis	2,055	1,733	6	31			2,061	1,764
Special programs	1,187	1,067	38	13	4,882	4,582	6,107	5,662
State protocol	262	509	2	21			264	530
Contributions to employee benefit plans	95	95					95	95
	3,599	3,404	46	65	4,882	4,582	8,527	8,051
Add: services provided by other departments	92	92					92	92
Total cost of program	3,691	3,496	46	65	4,882	4,582	8,619	8,143
EDUCATION SUPPORT PROGRAM								
Post-secondary education support					534,993	534,993	534,993	534,993
Liaison and coordination	438	319	5	2	250	240	693	561
Policy Analysis	757	789					757	789
Contributions to employee benefit plans	75	75					75	75
	1,270	1,183	5	2	535,243	535,233	536,518	536,418
Add: services provided by other departments	88	88					88	88
Total cost of program	1,358	1,271	5	2	535,243	535,233	536,606	536,506
TRANSLATION PROGRAM								
Production and promotion:								
Translation and interpretation	26,425	25,040	488	741			26,913	25,781
Terminology	962	1,746	19	94			981	1,840
Training	1,528	1,382	6	4	116	104	1,650	1,490
Contributions to employee benefit plans	2,686	2,686					2,686	2,686
	31,601	30,854	513	839	116	104	32,230	31,797
Add: services provided by other departments	1,646	1,646					1,646	1,646
Total cost of program	33,247	32,500	513	839	116	104	33,876	33,443

Programs by Activities–*Continued*

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Department–*Concluded*								
CITIZENSHIP PROGRAM								
Citizenship registration	1,893	1,758	61	158			1,954	1,916
Citizenship promotion	1,039	410	8	5	367	257	1,414	672
Group understanding and human rights	115	153	1		140	136	256	289
Citizen participation–Voluntary organizations	1,482	1,486	10	5	8,012	7,831	9,504	9,322
Citizen participation–Native peoples	622	641	15	7	13,632	12,746	14,269	13,394
Multiculturalism	2,700	1,955	16	20	2,885	2,494	5,601	4,469
Immigrant orientation	50	5			1,354	1,319	1,404	1,324
Official language minority groups	550	315	10	1	3,025	3,022	3,585	3,338
Canadian identity and unity	804	456	10		5,561	5,102	6,375	5,558
Headquarters and field services	5,940	6,605	446	116			6,386	6,721
Refund of previous years revenue	3	3					3	3
Contributions to employee benefit plans	1,032	1,032					1,032	1,032
	16,230	14,819	577	312	34,976	32,907	51,783	48,038
Less: receipts credited to revenue	1,466	1,347					1,466	1,347
Add: services provided by other departments	1,800	1,800					1,800	1,800
Total cost of program	16,564	15,272	577	312	34,976	32,907	52,117	48,491
Canada Council					55,715	54,715	55,715	54,715
Canadian Broadcasting Corporation								
See Volume III for details								
Canadian Film Development Corporation								
See Volume III for details								
Company of Young Canadians								
See Volume III for details								
National Arts Centre Corporation								
See Volume III for details								

	Expenditure		Revenue		Excess Expenditure (revenue	
	Estimates	Actual	Estimates	Actual	Estimates	Actual
National Film Board						
Executive and administrative services	3,706	3,556			3,706	3,556
Production of films and other visual materials	18,187	19,467	6,077	5,890	12,947	13,577
Distribution of films and other visual materials	9,609	10,402	3,979	5,011	5,563	5,391
Research and development	915	594			915	594
Canadian Government Photo Centre revolving fund	73	73			73	73
	32,490	34,092	10,056	10,901	23,204	23,191
Add: services provided by other departments	4,582	4,582			4,582	4,582
Total cost of program	37,072	38,674	10,056	10,901	27,786	27,773

Programs by Activities–*Concluded*

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
National Library								
Administration	1,200	1,122	5	10	3	3	1,208	1,135
Research and planning	1,041	906	4	7			1,045	913
Collections development	1,274	1,203	7	6			1,281	1,209
Cataloguing	2,861	2,756	14	23			2,875	2,779
Reference	2,833	2,853	18	57			2,851	2,910
	9,209	8,840	48	103	3	3	9,260	8,946
Less: receipts credited to revenue	14	1					14	1
Add: services provided by other departments	2,125	2,125					2,125	2,125
Total cost of program	11,320	10,964	48	103	3	3	11,371	11,070
National Museums of Canada								
National Gallery of Canada	5,201	5,609	77	85	21	21	5,299	5,715
National museum of natural sciences	3,201	3,287	163	257			3,364	3,544
National museum of man	5,938	6,269	149	96			6,087	6,365
National museum of science and technology	2,420	2,208	62	58			2,482	2,266
National museum services	6,824	5,869	735	771			7,559	6,640
National museum assistance	293	287		4	7,270	6,081	7,563	6,372
Administration	5,622	5,198	3,869	3,894			9,491	9.092
Contributions to employee benefit plans	1,418	1,418					1,418	1,418
	30,917	30,145	5,055	5,165	7,291	6,102	43,263	41,412
Less: receipts credited to revenue	38	42					38	42
Add: services provided by other departments	3,661	3,661					3,661	3,661
Total cost of program	34,540	33,764	5,055	5,165	7,291	6,102	46,886	45,031
Public Archives								
Administration	3,992	3,782	90	115			4,082	3,897
Historical	4,865	5,332	50	67			4,915	5,399
Records management	2,407	2,257	137	52			2,544	2,309
Technical services	1,360	1,011	50	52			1,410	1,063
	12,624	12,382	327	286			12,951	12,668
Less: receipts credited to revenue	60	151					60	151
services provided by this department	3,360	3,360					3,360	3,360
Add: services provided by other departments	3,189	3,189					3,189	3,189
Total cost of program	12,393	12,060	327	286			12,720	12,346
Public Service Commission								
Staffing	18,747	18,126	279	331			19,026	18,457
Training and development	40,190	38,679	1,739	2,391			41,929	41,070
Justice and equity	2,020	1,739	9	16			2,029	1,755
Administration	11,563	11,062	257	105			11,820	11,167
	72,520	69,606	2,284	2,843			74,804	72,449
Less: receipts credited to revenue		964						964
Add: services provided by other departments	5,920	5,920					5,920	5,920
Total cost of program	78,440	74,562	2,284	2,843			80,724	77,405
Representation Commissioner								
Administration	1,997	1,993	3	7			2,000	2,000
Add: services provided by other departments	24	24					24	24
Total cost of program	2,021	2,017	3	7			2,024	2,024

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1975-76 Appropriations	1975-76 Expenditures	1974-75 Expenditures
Department			
BILINGUALISM DEVELOPMENT PROGRAM			
Grants for the promotion of bilingualism	718	549	566
Grants for language research	773	732	747
Contributions, under terms and conditions approved by the Governor in Council, in respect of programs relating to bilingualism in areas of provincial competence; including programs of summer language bursaries and assistance to associations of independent schools	116,974	111,497	91,268
Contributions, under terms and conditions approved by the Governor in Council, in respect of programs relating to bilingualism in areas of territorial responsibility	300	258	57
Contributions, under terms and conditions approved by the Governor in Council, in respect of programs relating to bilingualism in provincial public administration	875	573	
Expenditures not required for the current year			151
	119,640	*113,609*	*92,789*
ARTS AND CULTURE PROGRAM			
Grant to the Fathers of Confederation Buildings Trust, Charlottetown, P.E.I.	870	870	625
Arts and cultural service organizations and activities–Research and support grants	627	619	616
Grant to Massey Hall			400
Grants for the construction, expansion or improvement of performing arts facilities in Canada	2,465	2,173	754
Grant to Newfoundland to commemorate the twenty-fifth anniversary of the province's entry into Confederation	500	500	
Contributions–Association for the export of Canadian Books	420	420	500
	4,882	*4,582*	*2,895*
EDUCATION SUPPORT PROGRAM			
Research grants			
Grant to the Canada Studies Foundation	180	180	150
Grant to the Social Science Research Council in support of the National Social Science Conference to be held in 1975	70	60	
Post-secondary education adjustment payments to the provinces pursuant to Part VI of the Federal-Provincial Fiscal Arrangements Act, 1972	534,993	534,993	503,579
	535,243	*535,233*	*503,729*
TRANSLATION PROGRAM			
Grants to universities in support of translation training program	116	104	97
	116	*104*	*97*
CITIZENSHIP PROGRAM			
Grants for citizenship promotion–Citizenship promotion	367	257	290
Grants for citizenship promotion–Group understanding and human rights	140	136	138
Grants for citizenship promotion–Citizenship participation–Voluntary organizations	7,257	7,079	5,392
Grants for the international women's year program	755	752	
Grants for citizenship promotion–Citizen participation–Native peoples	13,632	12,746	11,401
Grants for citizenship promotion–Multiculturalism	2,885	2,494	2,599
Grants for citizenship promotion–Immigration orientation	31	31	27
Grants to assist English and French language groups in areas where they are established as minorities and to promote intercultural understanding	3,025	3,022	2,902
Grants to the provinces and voluntary agencies for expenses in relation to interprovincial and international visits	3,559	3,121	3,592
Contribution towards the cost of citizenship and language instruction for immigrants equal to one-half the appropriate provincial or territorial government's share	1,130	1,130	1,097
Contributions to the provinces and the territories towards the cost of language texts for citizenship classes	193	158	137
Contributions in accordance with agreements with the provinces and voluntary agencies for travelling expenses in relation to interprovincial and international visits	2,002	1,981	1,537
Expenditures not required for the current year			28
	34,976	*32,907*	*29,140*
Total department	694,857	686,435	628,650
Canada Council			
Payment to the Canada Council	55,715	54,715	40,987
National Film Board			
Grants in support of significant film events of national and/or international interest held in Canada, as determined by the Board of Governors	7	6	
National Library			
Grant to the International Federation of Library Associations	3	3	3

Grants, Contributions and Other Transfer Payments–*Concluded*

(in thousands of dollars)

	1975-76 Appropriations	1975-76 Expenditures	1974-75 Expenditures
National Museums of Canada			
Grant to Royal Canadian Academy of Arts	20	20	20
Grant to the College Art Association of America	1	1	1
Grant to Canadian Museums Association	100	100	100
Grant to Art Gallery of Ontario			4,000
Contributions to eligible museums in Canada for the improvement of collections and displays	6,620	5,662	3,270
Contributions to museums and other institutions and organizations in Canada for the purpose of training and development of persons in the museum fields	550	319	209
	7,291	*6,102*	*7,600*
Grand total	756,873	747,261	677,240

Net expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Administration Program	Bilingualism Development Program	Arts and Culture Program	Education Support Program	Translation Program	Citizenship Program	Total Department
(1) Salaries and wages	5,931	526	1,105	655	23,009	9,665	40,891
	5,697	**437**	**1,053**	**597**	**22,614**	**8,847**	**39,245**
	4,011	*405*	*633*	*311*	*16,758*	*8,606*	*30,724*
(1) Other personnel costs	655	55	95	75	2,686	1,032	4,598
	655	**55**	**95**	**75**	**2,686**	**1,032**	**4,598**
	444	*47*	*81*	*72*	*2,400*	*948*	*3,992*
(2) Transportation and communications	397	101	202	21	512	1,150	2,383
	373	**66**	**326**	**34**	**659**	**1,840**	**3,298**
	330	*74*	*201*	*29*	*484*	*1,632*	*2,750*
(3) Information	100	218	222	10	45	459	1,054
	70	**1**	**71**		**13**	**327**	**482**
	76	*3*	*14*		*39*	*479*	*611*
(4) Professional and special services	1,366	163	1,395	492	4,822	3,052	11,290
	2,048	**178**	**1,451**	**456**	**4,097**	**1,745**	**9,975**
	407	*199*	*665*	*237*	*3,395*	*1,637*	*6,540*
(5) Rentals	153	8	133		80	141	515
	219	**12**	**203**	**7**	**212**	**223**	**876**
	204	*17*	*56*	*2*	*165*	*236*	*680*
(6) Purchased repair and upkeep	1,719	4	2		38	13	1,776
	23	**1**	**3**	**1**	**40**	**37**	**105**
	3		*1*		*2*	*3*	*9*
(7) Utilities, materials and supplies	274	26	147	13	409	538	1,407
	391	**97**	**133**	**13**	**493**	**647**	**1,774**
	409	*14*	*106*	*4*	*280*	*532*	*1,345*
(8) Construction and acquisition of land, buildings and equipment	66						66
	10						**10**
(9) Construction and acquisition of machinery and equipment	1,182	15	46	5	513	577	2,338
	236	**5**	**66**	**2**	**839**	**313**	**1,461**
	74	*3*	*10*	*17*	*466*	*220*	*790*
(10) Grants, contributions and other transfer payments		119,640	4,882	535,243	116	34,976	694,857
		113,609	**4,582**	**535,233**	**104**	**32,907**	**686,435**
		92,789	*2,895*	*503,729*	*97*	*29,140*	*628,650*
(12) All other expenditures		3	298	4		180	485
	25	**1**	**68**		**40**	**120**	**254**
	30	*4*	*22*		*52*	*158*	*266*
(1-12) Total	11,843	120,759	8,527	536,518	32,230	51,783	761,660
	9,747	**114,462**	**8,051**	**536,418**	**31,797**	**48,038**	**748,513**
	5,988	*93,555*	*4,684*	*504,401*	*24,138*	*43,591*	*676,357*
(13) *Less:* receipts and revenues credited to the vote							
Total net expenditures	11,843	120,759	8,527	536,518	32,230	51,783	761,660
	9,747	**114,462**	**8,051**	**536,418**	**31,797**	**48,038**	**748,513**
	5,988	*93,555*	*4,684*	*504,401*	*24,138*	*43,591*	*676,357*

Amounts in roman type are 1975-76 appropriations.
Amounts in **bold** face type are 1975-76 expenditures.
Amounts in *italic* type are 1974-75 expenditures.

Canada Council	Canadian Broadcasting Corporation	Canadian Film Development Corporation	Company of Young Canadians	National Arts Centre Corporation	National Film Board	National Library	National Museums of Canada	Public Archives	Public Service Commission	Representation Commissioner	Total
						5,963	14,465	8,190	47,009	401	116,920
						5,747	**14,377**	**8,288**	**45,124**	**401**	**113,182**
						4,998	*9,892*	*6,614*	*35,138*	*151*	*87,517*
						674	1,419	909	5,044	27	12,671
						674	**1,507**	**909**	**5,282**	**27**	**12,997**
						568	*1,091*	*763*	*3,040*	*23*	*9,477*
						210	1,704	363	3,221	117	7,998
						256	**1,603**	**323**	**3,303**	**117**	**8,900**
						195	*1,147*	*284*	*3,212*	*21*	*7,609*
						529	907	278	1,787	1,239	5,794
						448	**408**	**165**	**799**	**1,239**	**3,541**
						407	*562*	*112*	*1,562*		*3,254*
					31,346	831	5,146	747	6,843	165	56,368
					32,949	**759**	**6,216**	**966**	**7,825**	**165**	**58,855**
					29,531	*680*	*5,718*	*1,074*	*4,884*	*53*	*48,480*
						80	589	131	997	36	2,348
						95	**324**	**105**	**1,215**	**36**	**2,651**
						30	*228*	*121*	*1,035*	*1*	*2,095*
						12	386	893	4,320	5	7,392
						9	**241**	**422**	**3,112**	**5**	**3,894**
						1	*84*	*25*	*127*	*1*	*247*
						222	1,670	582	2,269	3	6,153
						179	**1,577**	**481**	**2,187**	**3**	**6,201**
						262	*1,138*	*406*	*2,471*	*27*	*5,649*
											66
							3,128				**3,138**
					1,137	48	5,055	342	2,284	7	11,211
					1,137	**103**	**1,317**	**286**	**2,843**	**7**	**7,154**
					984	*168*	*2,162*	*734*	*2,205*	*2*	*7,045*
55,715					7	3	7,291				757,873
54,715					**6**	**3**	**6,102**				**747,261**
40,987						*3*	*7,600*				*677,240*
	352,895	3,967	6,120	6,892		688	4,631	516	1,030		377,224
	342,478	**3,967**	**5,885**	**6,892**		**673**	**4,612**	**723**	**759**		**366,243**
	299,339	*3,179*	*3,722*	*5,757*		*643*	*4,609*	*256*	*568*		*318,339*
55,715	352,895	3,967	6,120	6,892	32,490	9,260	43,263	12,951	74,804	2,000	1,362,017
54,715	**342,478**	**3,967**	**5,885**	**6,892**	**34,092**	**8,946**	**41,412**	**12,668**	**72,449**	**2,000**	**1,334,017**
40,987	*299,339*	*3,179*	*3,722*	*5,757*	*30,515*	*7,955*	*34,231*	*10,389*	*54,242*	*279*	*1,166,952*
					9,286						9,286
					10,901						**10,901**
					10,686						*10,686*
55,715	352,895	3,967	6,120	6,892	23,204	9,260	43,263	12,951	74,804	2,000	1,352,731
54,715	**342,478**	**3,967**	**5,885**	**6,892**	**23,191**	**8,946**	**41,412**	**12,668**	**72,449**	**2,000**	**1,323,116**
40,987	*299,339*	*3,179*	*3,722*	*5,757*	*19,829*	*7,955*	*34,231*	*10,389*	*54,242*	*279*	*1,156,266*

Departmental Summary

(in thousands of dollars)

	Total	Department	Canada Council	Canadian Broadcasting Corporation	Canadian Film Development Corporation	Company of Young Canadians	National Arts Centre Corporation
FINANCIAL RESOURCES UTILIZED FOR–							
Budgetary and other–							
Operating expenditures	594,301	60,608		342,478	3,521	5,886	6,892
Capital expenditures	11,810	1,469					
Grants, contributions and other transfer payments	747,255	686,435	54,715				
Sums credited to revenue	6,685	5,527					
Sub-total	1,360,051	*754,039*	*54,715*	*342,478*	*3,521*	*5,886*	*6,892*
Non-budgetary transactions–							
Increase in accounts receivable	55						
Decrease in accounts payable	1,165						
Other loans made to third parties							
Other repayments of loans received from third parties							
Amounts advanced by Canada	893			700			
Equity capital invested by Canada							
Acquisition of inventories	60						
Other reductions in liabilities and increases in assets	9,003						
Total financial resources utilized	1,371,227	754,039	54,715	343,178	3,521	5,886	6,892
FINANCIAL RESOURCES PROVIDED FROM–							
Budgetary allocations utilized–							
Annual appropriations	763,918	208,893	54,715	342,478		5,886	6,892
Statutory appropriations	559,317	539,619			3,967		
Receipts credited to appropriations							
Sums credited to revenue	6,685	5,527					
Sales	27,884						
Other	1,625						
Depreciation charged as an expenditure	513						
Sub-total	1,359,942	*754,039*	*54,715*	*342,478*	*3,967*	*5,886*	*6,892*
Non-budgetary transactions–							
Decrease in accounts receivable	2,917						
Increase in accounts payable							
Other repayments of loans made to third parties							
Other loans received from third parties							
Repayments of amounts advanced by Canada	67			32			
Equity capital realized							
Decrease in inventories	38						
Other increases in liabilities or reduction in assets	11,183						
Total financial resources provided	1,374,147	754,039	54,715	342,510	3,967	5,886	6,892
Net financial resources utilized or net financial resources provided	−2,920	nil	nil	668	−446	nil	nil

National Film Board			National Museums of Canada including Special Accounts		Central		Bureau of Staff Development and			Deposit and Trust Accounts (National	
Film Operations	Photo Centre Revolving Fund	National Library	Trust Account	Public Archives	Microfilm Unit Revolving Fund	Public Service Commission	Training Revolving Fund	Representation Commissioner	Undisbursed Balances of Appropriations	Museums not included)	Suspense Accounts
33,293		8,840	30,145	12,382	1,397	69,606	17,260	1,993			
1,592		103	5,165	286	345	2,843		7			
		3	6,102								
		1	42	151		964					
34,885		*8,947*	*41,454*	*12,819*	*1,742*	*73,413*	*17,260*	*2,000*			
					55						
798							367				
				193							
60											
1,033	1,700		4,785		83		13		603	130	656
36,776	1,700	8,947	46,239	13,012	1,880	73,413	17,640	2,000	603	130	656
21,559		8,272	33,891	11,747		67,405	180	2,000			
1,571		674	7,521	921		5,044					
		1	42	151		964					
9,263					1,538		17,083				
1,625											
439					74						
34,457		*8,947*	*41,454*	*12,819*	*1,612*	*73,413*	*17,263*	*2,000*			
2,126					70		721				
				35							
					38						
537	1,649		6,548		293		784		687	52	633
37,120	1,649	8,947	48,002	12,854	2,013	73,413	18,768	2,000	687	52	633
−344	51	nil	−1,763	158	−133	nil	−1,128	nil	−84	78	23

Revenues

Department

Comparative Summary

	1975-76	1974-75
Non-Tax Revenue–		
A Return on investments	40,635 00	43,174 69
B Refunds of previous years' expenditure	3,918,969 05	388,990 63
C Proceeds from sales	800 00	9,600 00
D Privileges, licences and permits	1,346,847 16	1,408,840 51
E Miscellaneous	219,590 34	
Total	$5,526,841 55	$1,850,605 83

Details

	1975-76
Non-Tax Revenue–	
A Return on investments–interest on loan to Canadian Broadcasting Corporation for Educational Television facilities to Provincial authorities	40,635
B Refunds of previous years' expenditure	3,918,969
C Proceeds from sales	800
D Privileges, licences and permits-fees for certificates of Citizenship	1,346,847
E Miscellaneous	219,590
Total	$5,526,841

National Film Board

Comparative summary

	1975-76	1974-75
Non-tax revenue–		
Refunds of previous year's expenditure:		
Unexpended balances of 1974-75 parliamentary appropriations	325 73	
Unexpended balances of 1973-74 parliamentary appropriations		15,000 00
Total	$325 73	$15,000 00

National Library

Comparative Summary

	1975-76	1974-75
Non-Tax Revenue–		
Service and service fees		18,274 82
A Proceeds from sales	1,335 22	
Total	$1,335 22	$18,274 82

Details

	1975-76
Non-Tax Revenue–	
A Proceeds from sales: subscriptions to Canadian proof services	$1,335

National Museums of Canada

Comparative Summary

	1975-76	1974-75
Non-Tax Revenue–		
Return on investments		1,581 51
A Refunds of previous year's expenditure	29,075 42	294,474 48
B Services and service fees	75 00	9,286 30
C Proceeds from sales	12,462 06	9,191 07
D Miscellaneous	55 27	992 12
Total	$41,667 75	$315,525 48

Details

	1975-76
Non-Tax Revenue–	
A Refunds of previous years expenditure: refund for merchandise from a supplier $10,667, purchase of publications from appropriation $7,547, refund of advances made on contracts $2,100; miscellaneous cancelled cheques	29,076
B Services and service fees: exhibition, lecture restoration fees etc.	75
C Proceeds from sales: sales of publications slides, photographs etc. from within the Corporation	12,462
D Miscellaneous	55
Total	$41,668

Public Archives

Comparative Summary

	1975-76	1974-75
Non-Tax Revenue–		
A Refunds of previous years' expenditure	7,329 58	1,107 95
B Service and service fees	81,054 59	82,370 61
C Premium, discount and exchange	68 01	
D Miscellaneous	62,869 02	10,772 56
Total	$151,321 20	$94,251 12

Details

	1975-76
Non-Tax Revenue–	
A Refunds of previous years' expenditure	7,329
B Service and service fees; reproduction and microfilming of documents in the Public Archives collection	81,055
C Premium, discount and exchange	68
D Miscellaneous	62,869
Total	$151,321

Public Service Commission

Comparative Summary

	1975-76	1974-75
Non-tax revenue–		
Return on investments		27,480 00
A Refunds of previous years' expenditure	74,083 71	20,072 10
B Services and service fees	889,635 13	3,057,917 37
C Proceeds from sales	639 06	187 91
D Miscellaneous	70 78	8 62
Total	$964,428 68	$3,105,666 00

Details

	1975-76
Non-Tax Revenue–	
A Refunds of previous years' expenditure	74,084
B Services and service fees: recovery of overhead chargeable to revolving fund $671,581, sundry $218,054	889,635
C Proceeds from sales	639
D Miscellaneous	71
Total	$964,429

Appendix 1

The Canada Council

(*Established by the Canada Council Act*)

ENDOWMENT ACCOUNT

(*Statutory Endowment Fund and Parliamentary Grant*)

BALANCE SHEET AS AT MARCH 31, 1976

ASSETS	1976	1975	LIABILITIES	1976	1975
Cash and short term deposits	$ 1,664,404	$ 3,331,536	Accounts payable	$ 761,741	$ 577,542
Accounts receivable	156,495	50,977	Amount payable for securities purchased		1,759,725
Interest accrued on investment	1,176,430	1,025,747	Provision for grants approved	32,021,917	27,365,138
Investments (Note 2)			Quuen's fellowship fund (Note 3)	251,219	252,791
Bonds, debentures and notes	47,856,081	43,230,994			
Shares	25,579,106	24,404,796	EQUITY		
Insured Mortgages	12,100,608	13,156,815			
	85,535,795	80,792,605	Principal of fund established pursuant to section 14 of the Act	50,000,000	50,000,000
Property, including furnishings and effects donated to Council, at nominal value	1	1	Surplus:		
			Accumulated gains on disposal of securities	3,813,555	3,925,624
			Operating surplus available for expenditure under Section 16 of the Act per statement of operations and operating surplus	1,684,693	1,320,046
				55,498,248	55,245,670
	$88,533,125	$85,200,866		$88,533,125	$85,200,866

The accompanying notes are an integral part of the financial statements.

Certified correct:

CLAUDE GAUTHIER
Secretary-Treasurer

Approved:

CHARLES A. LUSSIER
Director

Appendix 1—*Continued*

The Canada Council—*Continued*

ENDOWMENT ACCOUNT—*Concluded*

STATEMENT OF OPERATIONS AND OPERATING SURPLUS
FOR THE YEAR ENDED MARCH 31, 1976

	1976	1975
Income		
Secretary of State Vote 40	$54,715,000	$40,862,000
Treasury Board Vote 40		125,000
Interest, dividends and rental fees	7,374,738	6,307,502
Cancelled grants authorized in previous years and refunds	1,696,484	1,978,208
	63,786,222	49,272,710
Expenditure		
Programme		
Social Sciences and Humanities		
Grants and services	25,289,281	22,338,337
Administration (Note 4)	1,581,766	1,716,484
	26,871,047	24,054,821
Arts		
Grants and services	29,690,759	21,097,739
Purchases of works of art	755,632	800,192
Administration (Note 4)	2,164,681	1,802,428
	32,611,072	23,700,359
Canadian National Commission for UNESCO		
Grants	130,106	96,854
Administration (Note 4)	317,628	292,378
	447,734	389,232
General administration (Note 4)		
Salaries and wages	4,136,427	3,317,541
Employees' benefits	314,210	279,639
Assessors' fees, committees' meetings, and members' honoraria	884,129	685,981
Rent and maintenance	505,231	472,376
Communications	321,673	261,359
Printing and publications	292,601	236,707
Staff travel	229,324	180,206
Professional services	170,164	119,010
Data processing	164,878	54,446
Council meetings, including members' honoraria	134,156	125,675
Duplicating	132,566	104,107
Furniture and equipment	131,496	148,069
Office supplies and expenses	108,267	98,822
Safekeeping charges	49,143	40,425
Freight and storage	41,335	166,638
Sundry	66,705	52,448
	7,682,305	6,343,449
Less:		
Administration allocated to programmes	4,064,075	3,811,290
Administration fees received from specific programmes (Note 4)	126,508	120,574
	4,190,583	3,931,864
Net general administration	3,491,722	2,411,585
Total expenditure	63,421,575	50,555,997
Excess (deficiency) of income over expenditure	364,647	(1,283,287)
Operating surplus at beginning of year	1,320,046	2,603,333
Operating surplus at end of year	$ 1,684,693	$ 1,320,046

The accompanying notes are an integral part of the financial statements.

Appendix 1—*Continued*

The Canada Council—*Continued*
(*Established by the Canada Council Act*)
SPECIAL FUNDS

BALANCE SHEET AS AT MARCH 31, 1976

ASSETS	1976	1975	LIABILITIES	1976	1975
Cash	$ 321,742	$ 526,653	Accounts payable	$	$ 360
Interest accrued on investments	320,891	269,438	Amount payable for securities purchased		299,500
Accounts receivable	661		Provision for grants approved	398,282	389,969
Investments (Note 5)					
Bonds, debentures and notes	12,383,277	11,934,772	EQUITY OF FUNDS		
Shares	4,591,246	5,147,504	Principal of funds	15,396,424	15,287,251
Insured mortgages	688,595	722,006	Surplus:		
	17,663,118	17,804,282	Accumulated gains on disposal of securities	368,092	437,448
Securities held for redemption in accordance with the terms of the gift (par value $2,497,229) at nominal value (Note 6(b))	1	1	Accumulated earnings per statement of changes in equity of special funds	2,143,617	2,185,848
Rights to, or interest in, estates, at nominal value (Notes 6(e) and (f))	2	2		17,908,133	17,910,547
	$18,306,415	$18,600,376		$18,306,415	$18,600,376

The accompanying notes are an integral part of the financial statements.

Certified correct:

CLAUDE GAUTHIER
Secretary-Treasurer

Approved:

CHARLES A. LUSSIER
Director

CHANGES IN EQUITY OF SPECIAL FUNDS FOR THE YEAR ENDED MARCH 31, 1976 (NOTE 6)

	Izaak Walton Killam Memorial Fund for Advanced Studies	Special Scholarship Fund	Molson Prize Fund	Lynch-Staunton Fund	John B.C. Watkins Estate	J.B. Barwick Estate	TOTALS 1976	TOTALS 1975
Principal								
Balance at beginning of year	$11,919,615	$1,856,380	$800,000	$699,066	$12,189	$1	$15,287,251	$15,297,668
Cash received during the year and accrued income			100,000		9,173		109,173	10,028
	11,919,615	1,856,380	900,000	699,066	21,362	1	15,396,424	15,307,696
Grants authorized								20,445
Balance at end of year	$11,919,615	$1,856,380	$900,000	$699,066	$21,362	$1	$15,396,424	$15,287,251
Surplus								
Accumulated gains on disposal of securities								
Balance at beginning of year	$ 288,232	$ 80,419	$ 1,580	$ 67,217			$ 437,448	$ 883,860
Net loss (gain) during the year	67,736	5,395	(5,011)	1,236			69,356	446,412
Balance at end of year	$ 220,496	$ 75,024	$ 6,591	$ 65,981			$ 368,092	$ 437,448
Accumulated earnings								
Balance at beginning of year	$ 1,029,787	$ 957,249	$ 14,485	$184,327			$ 2,185,848	$ 1,973,861
Add: Income earned on investments	959,362	203,956	59,484	59,048			1,281,850	1,243,746
	1,989,149	1,161,205	73,969	243,375			3,467,698	3,217,607
Less: Grants authorized	870,160	264,625	60,000	58,500			1,253,285	970,672
Indirect administration charge	43,508		3,000				46,508	40,574
Consultant and other direct expenses	24,288						24,288	20,513
	937,956	264,625	63,000	58,500			1,324,081	1,031,759
Balance at end of year	$ 1,051,193	$ 896,580	$ 10,969	$184,875			$ 2,143,617	$ 2,185,848

The accompanying notes are an integral part of the financial statements.

Appendix 1—*Continued*

The Canada Council—*Continued*

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1976

1. Accounting Policies

The Council's accounts for 1975-76 were maintained on an accrual basis. In 1974-75, general administration expenditures and purchases of works of art were recorded on a modified cash basis in which payments in April relating to work performed, goods received or services rendered prior to March 31 appeared as accounts payable. The change to the accrual basis did not have a material effect on the 1975-76 financial statements.

Grants are charged to expenditure in the year in which they are approved. Cancelled grants approved in previous years and refunds are shown as income in the Endowment Account. With respect to the Special Funds such items are deducted from the grants approved during the year.

Investments of the Endowment Account and Special Funds are carried at cost or amortized cost.

Purchases of works of art are charged to programme expenditure in the year of purchase. Other capital expenditures are charged to general administration expenditure in the year of purchase and as a consequence there are no charges for depreciation.

Interest accrued on the Queen's Fellowship Fund and fellowships paid therefrom are not included in the statement of operations and surplus of the Endowment Account. (See Note 3)

Except for the Parliamentary Grant, all monies or properties received by the Council pursuant to section 20 of the Canada Council Act are accounted for in the Special Funds statement.

Endowment Account

2. Investments

	1976		1975	
	Cost	Market Value	Cost	Market Value
	(in thousands)			
Bonds, debentures and notes	$47,856	$42,745	$43,231	$39,342
Shares	25,579	25,690	24,405	22,215
Insured mortgages (market value estimated)	12,101	8,933	13,157	10,365
	$85,536	$77,368	$80,793	$71,922

3. Queen's Fellowship Fund

In December 1973 the Council received a grant of $250,000 from Canada for the establishment of a Queen's Fellowship Fund to be administered by the Council. The income from the Fund is to be used for the payment of fellowships to graduate students in certain fields of Canadian studies. Fellowships granted during the year amounted to $27,930 and the Fund earned $26,358 during the year.

4. Administration expenditure

Programme administration expenditures comprise the major expenditures directly attributable to the Social Sciences and Humanities and Arts programmes and the direct costs of servicing the Canadian Commission for UNESCO.

General administration comprises all other expenditures of the Council, including those relating to the Special Funds, and the programmes of Cultural Exchange for the Department of External Affairs and the Canadian Cultural Institute in Rome under P.C. 1967-2354. These expenses were recovered to the extend of $3,000 from the Molson Prize Fund, $43,508 from the Izaak Walton Killam Memorial Fund for Advanced Studies and $80,000 from the Department of External Affairs in respect of servicing these funds and Cultural Programmes.

Special Funds

5. Investments

	1976		1975	
	Cost	Market Value	Cost	Market Value
	(in thousands)			
Bonds, debentures and notes	$12,383	$10,678	$11,935	$10,649
Shares	4,591	4,359	5,147	4,449
Insured mortgages (market value estimated)	689	442	722	509
	$17,663	$15,479	$17,804	$15,607

6. Bequests and gifts

The Council has received bequests and gifts as follows:

(a) Isaak Walton Killam Memorial Fund for Advanced Studies

A bequest of $11,919,615 in cash and securities was received from the estate of the late Mrs. Dorothy J. Killam for the establishment of "The Izaak Walton Killam Memorial Fund for Advanced Studies" to provide scholarships "for advanced study or research at universities, hospitals, research or scientific institutes, or other equivalent or similar institutions both in Canada and in other countries in any field of study or research other than 'the arts' as presently defined in the Canada Council Act and not limited to the 'humanities and social sciences' referred to in such Act".

The bequest contains the following provisions: that the Killam Trust shall not form part of the Endowment Fund or otherwise be merged with any assets of the Council; and that, in the event the Canada Council should ever be liquidated or its existence terminated or its powers and authority changed so that it is no longer able to administer any Killam Trust, the assets forming the Killam Trust must be paid over to certain universities which have also benefited under the will. The cash and securities received and the proceeds have been invested in a separate portfolio.

(b) Special Scholarship Fund

A gift of approximately $4,350,000 was received from the late Mrs. Dorothy J. Killam for the establishment of a Special Scholarship Fund. The gift consists of securities registered in the name of the Canada Council, redeemable over a period of years. To March 31, 1976, the Council has received proceeds from the redemption of these securities amounting to $1,856,380. These proceeds have been invested in a separate portfolio and the income derived is available to provide fellowship grants to Canadians for advanced study or research in the field of medicine, science and engineering at universities, hospitals, research or scientific institutions or other equivalent or similar institutions in Canada.

(c) Molson Prize Fund

Gifts of $900,000 from the Molson Foundation established a capital fund referred to as the Molson Prize Fund. The income of the Fund is used for awarding cash prizes to Canadians for outstanding achievement in the fields of the Arts, the Humanities or the Social Sciences that enriches the cultural or intellectual heritage of Canada or contributes to national unity. The value of each prize is $20,000 or as determined by Council, without restriction as to its use by the recipient.

(d) Lynch-Staunton Fund

An unconditional bequest of $699,066 from the estate of the late V.M. Lynch-Staunton established a capital fund, the income from which is available for the regular programmes of the Council.

(e) John B.C. Watkins Estate

A bequest was received (carried on the balance sheet at a nominal value of $1.) of the net income from the residue of

Appendix 1–*Concluded*

The Canada Council–*Concluded*

the estate of the late John B.C. Watkins, which assets are held in perpetuity by a trust company. The net income is to be used "for the establishment of scholarships to be awarded to graduates of any Canadian University who may apply therefor for the purpose of engaging in post graduate studies in Denmark, Norway, Sweden or Iceland and who shall be selected for their outstanding worth or promise by a committee appointed by the Canada Council". To March 31, 1976, a total of $80,416 has been received, while awards amounted to $59,054 leaving a balance of $21,362.

(f) J.B. Barwick Estate

A bequest of what may amount to $31,500 was made by the late J.B. Barwick. The payment of the bequest is to be postponed during the lifetime of the surviving beneficiary of the residue of the estate. The bequest to the Council is "on condition that such bequest shall be applied for the benefit of the musical division of the arts and for the encouragement of the musical arts to increase the Council's normal budget in the musical division or field of the arts". The bequest is reflected in the balance sheet at a nominal value of $1.

AUDITOR GENERAL OF CANADA

Ottawa, June 25, 1976

THE CANADA COUNCIL
AND
THE HONOURABLE JAMES HUGH FAULKNER, P.C., M.P.,
SECRETARY OF STATE,
OTTAWA.

Sirs,

I have examined the balance sheets of the Endowment Account and Special Funds of the Canada Council as at March 31, 1976 and the statements of operations and operating surplus of the Endowment Account and changes in equity of Special Funds for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Council and its special funds as at March 31, 1976 and the results of its operations and the changes in its special funds for the year then ended, in accordance with the accounting policies set out in Note 1 applied on a basis consistent with that of the preceding year.

I further report that in my opinion, proper books of account have been kept by the Council, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada

Appendix 2

National Film Board

(Established by the National Film Act)

BALANCE SHEET AS AT MARCH 31, 1976

ASSETS	1976	1975
Current		
Cash	$ 11,730	$ 19,913
Employees' travel advances	125,366	136,065
Accounts receivable:		
Government departments and agencies	1,479,852	1,378,701
Other	893,808	589,525
	2,373,660	1,968,226
Due from Canada in respect of parliamentary appropriation	2,042,086	1,224,086
Inventories:		
Materials and supplies	739,203	817,141
Work in progress	642,768	470,497
Prints held for sale	312,938	347,490
	1,694,909	1,635,128
Prepaid expenses	38,022	40,447
Total current assets	6,285,773	5,023,865
Capital assets		
Equipment	11,137,613	10,289,466
Less: Accumulated depreciation	6,480,001	6,040,080
	4,657,612	4,249,386
	$10,943,385	$ 9,273,251

LIABILITIES	1976	1975
Accounts payable	$ 1,991,256	$2,317,676
Advances by customers	116,212	330,540
Accrued salaries, wages and vacation pay (Note 2)	1,206,653	1,046,434
Total current liabilities	3,314,121	3,694,650
Provision for severance pay (Note 2)	3,072,947	2,717,191
EQUITY OF CANADA		
Advances from Canada for working capital (Authorized $5,000,000)	3,709,513	1,994,909
Residual value of capital assets financed from parliamentary appropriations	4,657,612	4,249,386
	8,367,125	6,244,295
Less: Deficit, per accompanying statement	(3,810,808)	(3,382,885)
	4,556,317	2,861,410
	$10,943,385	$9,273,251

The accompanying notes are an integral part of the financial statements.

Certified correct

M. DEVLIN
Director of Administration

Approved

ANDRÉ LAMY
Government Film Commissioner

Appendix 2–*Continued*

National Film Board–*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1976

	1976	1975
Expense		
Production of films and other visual materials	$18,854,937	$17,496,567
Distribution of films and other visual materials	9,662,682	8,863,328
Executive and administrative services	3,575,296	3,177,539
Research and development	520,652	408,277
Tenant services previously provided without charge by Department of Public Works	696,315	
Estimated cost of major services provided without charge by government departments–		
Accommodation	4,159,000	3,573,000
Employee benefits	288,000	375,000
Accounting and cheque issue service	135,000	98,000
	4,582,000	4,046,000
Loss (gain) on disposal of fixed assets	51,040	(2,398)
Depreciation	680,841	625,206
Total expense	38,623,763	34,614,519
Income		
Sales of films and other visual materials–		
Departments and agencies of the Government of Canada	7,153,816	6,996,650
Other	2,109,348	1,835,253
	9,263,164	8,831,903
Rentals and royalties	1,608,921	1,825,640
Miscellaneous	15,920	(4,903)
Total income	10,888,005	10,652,640
Net expense	$27,735,758	$23,961,879

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1976

	1976	1975
Funds provided		
Payments by Canada in respect of		
Program expenditure	$20,410,161	$17,537,628
Capital expenditure	1,136,900	983,809
Contribution to employee benefit plans	1,571,000	1,247,000
Working capital advances	1,714,604	1,240,339
Proceeds on disposal of fixed assets	12,793	33,533
	24,845,458	21,042,309
Funds applied		
Net expense for the year	27,735,758	23,961,879
Deduct–Expenses not requiring cash outlay–		
Estimated cost of major services provided without charge by other government departments	4,582,000	4,046,000
Loss (gain) on disposal of fixed assets	51,040	(2,398)
Depreciation	680,841	625,206
Increase in provision for employee benefits	427,923	474,910
	21,993,954	18,818,161
Purchase of capital assets	1,136,900	983,809
	23,130,854	19,801,970
Increase in working capital	1,714,604	1,240,339
Working capital at beginning of year	1,994,909	754,570
Working capital at end of year	$ 3,709,513	$ 1,994,909

The accompanying notes are an integral part of the financial statements.

STATEMENT OF DEFICIT FOR THE YEAR ENDED MARCH 31, 1976

	1976	1975
Balance at beginning of year		
As previously reported		
Provision for employee benefits (Note 2)	$ 3,382,885	$ 2,907,975
As restated	3,382,885	2,907,975
Net expense for the year	27,735,758	23,961,879
	31,118,643	26,869,854
Less:		
Recovered from parliamentary appropriations:		
Program expenditure	20,410,161	17,537,628
Statutory–contribution to employee benefit plans	1,571,000	1,247,000
Services provided without charge by government departments	4,582,000	4,046,000
Adjustment of residual value of capital assets financed from parliamentary appropriations	744,674	656,341
	27,307,835	23,486,969
Balance at end of year (Note 2)	$ 3,810,808	$ 3,382,885

The accompanying notes are an integral part of the financial statements.

Appendix 2–*Continued*

National Film Board–*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1976

1. Significant accounting policies
   (a) Accounting basis–
   The Board's accounts are maintained on the accrual basis.
   (b) Production of films–
      (i) The costs of films to be distributed by the Board are expensed as incurred.
      (ii) The profit or loss on contracts for films produced for others is recognized on completion of the film.
      (iii) Where the Board participates with a co-sponsor in the production of a film, the co-sponsor's contribution is generally applied first against costs incurred.
   (c) Inventories–
      (i) Materials and supplies are carried at cost.
      (ii) Work in progress represents unbilled costs incurred in the production of films for others.
      (iii) Prints held for sale are made from films produced by the Board and are carried at a standard cost per foot, which is determined annually.
   (d) Capital assets–
   Capital assets are stated at acquisition cost. Depreciation is provided on the straight line basis over the estimated useful life of the assets, generally five to ten years, starting in the year following their acquisition and including the year in which they are disposed of.

2. Provision for employee benefits
   During 1976, the Board adopted the policy of recording in its accounts a provision for severance pay and vacation pay accruing to employees. Previously the Board had expensed actual vacation and severance payments in the year of payment. Accordingly provisions of $3,810,808 have been recorded as at March 31, 1976 representing the estimated liability for severance pay and vacation pay at that date. The accounting change has been applied retroactively and the Statements of Operations and Deficit have been restated. The effect of the change is an increase in net expense of $427,923 for 1976 and an increase in net expense of $474,910 for 1975. The remaining $2,907,975 is applicable to years prior to April 1, 1974 and has been charged to the deficit at that date.

3. Remuneration of members and officers
   Expense for the year includes remuneration of five members as members $10,025 (1975–$5,700) and remuneration of eleven officers as officers, $350,282 (1975–$345,344). One officer is also a member.

4. Comparative figures
   The presentation of the 1975 comparative figures has been amended to conform to the 1976 format.

AUDITOR GENERAL OF CANADA

Ottawa, Ontario
July 15, 1976

NATIONAL FILM BOARD
AND
THE HONOURABLE JAMES HUGH FAULKNER, P.C., M.P.,
SECRETARY OF STATE,
OTTAWA, ONTARIO

I have examined the balance sheet of the National Film Board as at March 31, 1976 and the statements of operations, deficit and changes in financial position for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements give a true and fair view of the financial position of the Board as at March 31, 1976 and the results of its operations and the changes in financial position for the year then ended, in accordance with the accounting policies set out in note 1 applied, after giving retroactive effect to the change described in Note 2, on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Board, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada

Appendix 2–*Concluded*

National Film Board Operating Account

RECONCILIATION WITH PUBLIC ACCOUNTS AT MARCH 31, 1976

(in thousands of dollars)

The following is a reconciliation of the National Film Board operating account as reflected in the preceding financial statements which were prepared from accounts maintained on an accrual basis within the asset account "National Film Board Operating Account" which is included in the schedule "departmental working capital advances" in Volume I of this report.

Advances from Consolidated Revenue Fund per Balance Sheet	$3,710
Less: Receipts from:	
Reduction of accounts receivable	3,495
	215
Add: Payments from:	
Reduction of accounts payable	802
Operating Account advances per Public Accounts	$1,017

National Film Board

SUMMARY OF TRANSACTIONS IN THE NATIONAL FILM BOARD OPERATING ACCOUNT

Summary of Transactions in the National Film Board Operating Account for the year ended March 31, 1976			
Debit balance as at March 31, 1975			$ 1,361,379
Transfer from Statutory Vote–Contributions to Superannuation Account		$ −1,571,000	
Transfer from Vote 70 program expenditures and the grant listed in the estimate		−20,483,766	
Miscellaneous receipts, including amounts transferred from appropriations of other departments		−12,254,046	−34,308,812
			−32,947,433
Disbursements			
Salaries and wages (regular staff)	$14,153,110		
Casual wages	608,207		
Foreign allowance	170,906		
Filmmakers	2,136,277		
Performers	221,278		
Musicians	118,059		
Technicians	346,564		
Consultants and researchers	233,110		
Writers	99,778		
Other services and professional and special	1,825,072		
Services administrative	115,308		
Travel expenses	1,607,053		
Removal expenses	110,689		
Hospitality	88,178		
Freight and Express	334,501		
Postage	200,500		
Communications	602,082		
Printing	706,685		
Prints and processing	2,033,850		
Office stationary and supplies	223,245		
Materials and supplies	2,456,739		
Contracted films–Canada	1,913,577		
Contracted films–Foreign	62,166		
Advertising	94,282		
Repairs and Maintenance	190,377		
Major renovations	620,834		
Rentals	792,089		
Royalties and copyrights	124,867		
Subscriptions, dues and registrations fees	125,121		
Equipment	56,515		
Miscellaneous expenditures	22,656		
		32,393,675	
Superannuation account		1,571,000	
			33,964,675
Debit balance as at March 31, 1976			$ 1,017,242

Appendix 3

National Museums of Canada

STATEMENT OF EXPENDITURE AND REVENUE
FOR THE YEAR ENDED MARCH 31, 1976

	1976	1975
Expenditure:		
Operating expenditures (Schedule 1)	$29,935,535	$22,175,908
Grants and contributions	6,102,458	7,600,011
Objects for the collections of the Corporation	3,152,888	2,385,123
Capital expenditures	4,444,732	3,380,433
Acquisition and publication costs of items for resale	412,026	604,221
Expenditures subject to the terms upon which moneys were received by gift or bequest	5,489	2,598
	44,053,128	36,148,294
Revenue:		
Sales of books, pamphlets, replicas and other materials	316,650	247,616
Moneys received by gift or bequest	13,550	12,332
Interest earned on National Museums Purchase and Trust Accounts	426,098	209,137
Refunds of previous years' expenditure	29,075	294,474
Miscellaneous	130	12,060
	785,503	775,619
Excess of expenditure over revenue	$43,267,625	$35,372,675
Excess of expenditure over revenue provided for by:		
Secretary of State Vote 90 (Vote 85 in 1974-75)	$33,890,868	$25,584,773
Secretary of State Vote 95 (Vote 90 in 1974-75)	6,102,458	7,600,011
Statutory–Contributions to Superannuation Account	1,418,400	1,026,568
Government departments which provided services without charge (Note 3)	3,661,000	3,535,000
	45,072,726	37,746,352
Less:		
Increase (decrease) in cash balance of special accounts:		
National Museums Purchase Account (Schedule II)	1,489,476	2,128,346
National Museums Trust Account (Schedule III)	11,795	(74,398)
National Museums Special Account (Schedule IV)	262,162	4,204
	1,763,433	2,058,152
Amount transferred to the Receiver General	41,668	315,525
	1,805,101	2,373,677
	$43,267,625	$35,372,675

The accompanying schedules and notes are an integral part of the financial statement.

Certified Correct:

BERNARD OSTRY
Secretary-General

Approved on behalf of the Board:

ANDRÉ BACHAND
Trustee

R. H. KROFT
Trustee

Appendix 3—*Continued*

National Museums of Canada—*Continued*

SCHEDULE I

SUMMARY OF OPERATING EXPENDITURES FOR THE YEAR ENDED MARCH 31, 1976

	1976	1975
Salaries and wages	$14,377,254	$ 9,892,564
Employee benefits	1,737,592	1,233,551
Professional and special services	4,381,747	2,294,908
Accommodation	3,339,000	3,340,000
Protective service	1,467,942	1,882,411
Materials and supplies	1,013,006	659,416
Travel–staff	856,932	636,998
Rental of equipment	324,370	227,767
Office supplies and equipment	309,983	309,167
Communications	268,625	221,787
Design and display services	264,302	251,301
Purchase of books	253,992	169,297
Repairs and upkeep of equipment	240,767	83,560
Freight, express and cartage	237,586	127,666
Publications	218,086	366,538
Advertising	189,603	195,616
Travel–other than staff	152,286	93,537
Motion picture production and distribution	102,474	73,715
Supply, accounting and cheque issue services	91,000	33,000
Postage	87,377	66,901
Sundries	21,611	16,208
	$29,935,535	$22,175,908

National Museums Purchase Account

SCHEDULE II

SUMMARY OF TRANSACTIONS FOR THE YEAR ENDED MARCH 31, 1976

	1976	1975
Receipts:		
Transfer from Secretary of State Vote 90 for the purchase of objects for the collections of the Corporation (Note 2)	$4,220,000	$4,220,000
Interest earned	422,364	200,471
Transfer from Trust Account		92,798
Others		200
	4,642,364	4,513,469
Disbursements:		
Objects for collection of:		
National Gallery of Canada	1,900,205	1,693,058
National Museum of Man	785,464	538,085
National Museum of Science & Technology	358,840	85,736
National Museum of Natural Sciences	108,379	68,244
	3,152,888	2,385,123
Increase in cash balance	1,489,476	2,128,346
Cash balance at beginning of year	4,015,234	1,886,888
Cash balance at end of year	$5,504,710	$4,015,234

National Museums Trust Account

SCHEDULE III

SUMMARY OF TRANSACTIONS FOR THE YEAR ENDED MARCH 31, 1976

	1976	1975
Receipts:		
Money received by gift or bequest	$13,550	$ 12,332
Interest earned	3,734	8,666
	17,284	20,998
Disbursements:		
Expenditures subject to the terms upon which moneys were received by gift or bequest	5,489	2,598
Transfer to the Purchase Account		92,798
	5,489	95,396
Increase (decrease) in cash balance	11,795	(74,398)
Balance at beginning of year	50,097	124,495
Balance at end of year	$61,892	$ 50,097
Balance at end of year represented by:		
Cash on deposit with the Receiver General	$59,892	$ 48,097
Canada Savings Bonds	2,000	2,000
	$61,892	$ 50,097

National Museums Special Account

SCHEDULE IV

SUMMARY OF TRANSACTIONS FOR THE YEAR ENDED MARCH 31, 1976

	1976	1975
Receipts:		
Sales of books, pamphlets, replicas and other materials	$270,716	$210,800
Sales to divisions within the Corporation, at cost	33,472	27,625
	304,188	238,425
Transfer from Secretary of State Vote 90 for the acquisition or publication and the sale to the public of books, pamphlets, replicas and other materials	370,000	370,000
	674,188	608,425
Disbursements:		
Sales Centre purchases	201,855	128,609
Publication costs	210,171	475,612
	412,026	604,221
Increase in cash balance	262,162	4,204
Cash balance at beginning of year	536,122	531,918
Cash balance at end of year	$798,284	$536,122

Appendix 3–*Concluded*

National Museums of Canada–*Concluded*

NOTES TO THE FINANCIAL STATEMENT MARCH 31, 1976

1. Accounting Policies

The statement of expenditure and revenue includes the activities of the National Museums of Canada as well as those of the Purchase, Trust, and Special Accounts administered by the Corporation.

Expenditures for the year include amounts paid in April 1976 relating to work performed, goods received or services rendered prior to March 31, 1976.

Receipts of the Corporation's Purchase Account, Trust Account and Special Account are reported on a cash basis and are retained in those accounts. Other revenues are reported on a cash basis and are credited to non-tax revenue of Canada in the Consolidated Revenue Fund.

Disbursements of the Purchase and Special Accounts are made from the receipts of those accounts as well as from parliamentary appropriations provided for that purpose. Disbursements of the Corporation's Trust Account are made from the receipts of that account.

Amounts for services provided without charge by other government departments are included in the operating expenditures of the Corporation (see Note 3). Other operating expenditures are charged to parliamentary appropriations provided for that purpose. Capital expenditures are expensed in the year of purchase and are provided for in the same parliamentary appropriations.

Grants and contributions are charged to a separate parliamentary appropriation and are subject to criteria and guidelines approved by the Treasury Board.

2. Purchase Account

The amount of $4,220,000 transferred from Secretary of State Vote 90 to the Purchase Account includes $2,100,000 designated for emergency purchases of national treasures. The emergency purchase fund balance is as follows:

Balance April 1, 1975		$3,207,000
Add: Transferred from Secretary of State Vote 90	$2,100,000	
Interest earned during the year	332,000	2,432,000
		5,639,000
Less: Purchases during the year		262,000
Balance March 31, 1976		$5,377,000

3. Services Provided Without Charge

The operating expenditures include the following services provided by government departments for which there was no charge to the National Museums of Canada.

SERVICES PROVIDED:	1976	1975
Accommodation	$3,339,000	$3,340,000
Employee insurance premiums	230,000	161,000
Cheque issue service	91,000	33,000
Employee compensation payments	1,000	1,000
	$3,661,000	$3,535,000

4. Additional Information

The inventory (at cost) of books, pamphlets, replicas and other materials for sale to the public increased from $716,000 at March 31, 1975, to $927,000 at March 31, 1976.

5. Employee Termination Benefits

The Corporation does not reflect in its financial statement the liability for employee termination benefits. At March 31, 1976, this liability was estimated to be $4,200,000.

AUDITOR GENERAL OF CANADA

Ottawa, Ontario

August 27, 1976

MR. GEORGE IGNATIEFF,
CHAIRMAN OF THE BOARD OF TRUSTEES,
NATIONAL MUSEUMS OF CANADA,
OTTAWA, ONTARIO.

Dear Mr. Ignatieff:

I have examined the statement of expenditure and revenue of the National Museums of Canada for the year ended March 31, 1976. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, the statement of expenditure and revenue gives a true and fair view of the results of operations of the Corporation for the year ended March 31, 1976 in accordance with the accounting policies set out in Note 1, applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statement is in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada

Appendix 4

Public Service Commission

Staff Development and Training Revolving Fund

(Authorized by Vote L120, Appropriation Act. No. 3, 1971, 1970-71-72, c. 46)

BALANCE SHEET AS AT MARCH 31, 1976

ASSETS	1976	1975	LIABILITIES	1976	1975
Accountable advances	$ 29,828	$ 16,625	Accounts payable	$1,205,691	$1,967,910
Accounts receivable (Note 2)	2,987,007	3,190,046	Accrued salaries payable	296,491	
			Retroactive salary adjustments payable	481,531	
			Deferred course fees	124,857	118,900
				2,108,570	2,086,810
			EQUITY OF CANADA		
			Working capital advance (Authorized $2,000,000)	1,654,937	1,869,053
			Less deficit (Note 3)		
			Balance at beginning of year	749,192	118,202
			Net loss for the year, per statement of operations	177,403	630,990
				926,595	749,192
			Less special language training adjustment (Note 2)	179,923	
			Balance at end of year	746,672	749,192
				908,265	1,119,861
	$3,016,835	$3,206,671		$3,016,835	$3,206,671

The accompanying notes are an integral part of the financial statements.

Certified Correct:

K. EVAN
Director of Finance

Approved:

EDGAR GALLANT
Chairman

APPENDIX 1

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1976

	1976	1975
Income:		
Course fees and services	$17,083,478	$17,523,223
Expense:		
Salaries, wages and employees' benefits	12,702,865	12,266,752
Professional and special services	1,392,454	3,319,672
Travel and communication	935,744	825,933
Material and supplies	748,598	748,383
Rental of equipment	540,472	375,951
Catering and accommodation–net (Note 4)	470,771	226,079
Interest expense	349,619	71,484
Administrative and financial services	113,390	189,171
Maintenance and repairs	135	11,532
Amortization of course development costs		106,567
Other	6,833	12,689
	17,260,881	18,154,213
Net loss for the year	$ 177,403	$ 630,990

The accompanying notes are an integral part of the financial statements.

RECONCILIATION OF WORKING CAPITAL ADVANCE WITH PUBLIC ACCOUNTS AS AT MARCH 31, 1976

Advance from Consolidated Revenue Fund per balance sheet	$1,654,937
Add: Payments made in April 1976 which were recorded in the Consolidated Revenue Fund as 1975-76 expenditures	1,297,202
	2,952,139
Deduct: Funds received in April 1976 which were recorded in the Consolidated Revenue Fund as 1975-76 receipts	2,630,839
Working capital advance, per Public Accounts	$ 321,300

Appendix 4—*Concluded*

Public Service Commission—*Concluded*

Staff Development and Training Revolving Fund—*Concluded*

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1976

1. Accounting Policies
   (a) Year-end cut-off
   The accounts of the revolving fund are presented on the accrual basis. The financial statements show the balance of the working capital advance account as at March 31, 1976, in accordance with the instructions contained in Treasury Board Circular No. 1970-7 of January 8, 1970;
   (b) Interest on advance
   Interest on the working capital advance was calculated at the rate of 9 3/8% per annum on the month-end balance shown in the Central Accounts of Canada;
   (c) Deficit
   The Treasury Board, by T.B. 722701 of November 1, 1973, authorized the revolving fund to carry forward surpluses or deficits annually up to a limit of $150,000. Surpluses are to be used to offset accumulated deficits from prior years' operations or to provide for expected deficits in future years;
   (d) Appropriation overhead
   Services provided by the Public Service Commission Appropriation were charged to the revolving fund during the 1975-76 operating period on the basis of identified costs. This system of allocating appropriation overhead of the Staff Development Branch differs from the practice followed in prior years where costs were pro-rated to operating projects of the revolving fund on a proportion of direct costs. The net effect of this change is a reduction in current year overhead costs of $1,576,788 thus decreasing the net loss for the year by the same amount;
   (e) Retroactive salary adjustments payable
   Included in the 1975-76 revolving fund operations is an amount of $481,531 representing the liability for retroactive salaries resulting from collective bargaining agreements signed prior to April 1, 1976, affecting the 1975-76 operating period but not paid until the subsequent fiscal year. The establishment of this provision differs from the practice followed in prior years where retroactive salary adjustments were charged to operations in the year of payment.
   (f) Accrued salaries payable
   The establishment of the accrued salaries payable at the year-end differs from the practice followed in previous years where the accrued amount was credited to the working capital advance. However, the statement of operations remains unaffected.
   (g) Employee termination benefits
   The revolving fund does not reflect in its financial statements the liability for employee termination benefits.

2. Program losses of $179,923 incurred in 1974-75 and accounts receivable in dispute with other government departments and agencies of $54,896, were recovered by an allotment from Treasury Board Vote 15 (T.B. 741529) on April 14, 1976. Accordingly, the $179,923 was applied against the accumulated deficit and the $54,896 was applied against outstanding accounts receivable.

3. On November 1, 1973, Treasury Board authorized the revolving fund to carry forward surpluses or deficits annually up to a limit of $150,000. The accumulated deficit as at March 31, 1975 was $749,192 of which $599,192 would normally have been recovered in 1975-76 through Supplementary Estimates. Instead the Fund sought to have the carry-forward authority increased from $150,000 to $900,000. This request was not approved by Treasury Board. The Fund, therefore, will seek authority in 1976-77 to recover its current deficit.

4. Catering and accommodation is provided for students attending certain of the training courses operated by the revolving fund. It is intended that the cost of these services be borne by the employing departments sponsoring the students. However, the rates charged for recovery of these costs have not been sufficient for this purpose, as shown by the following summary:

Cost of operating catering and accommodation services for students on a cost recovery basis . . .	$836,989
Catering and accommodation fees	366,218
Loss on catering and accommodation	$470,771

AUDITOR GENERAL OF CANADA

Ottawa, Ontario.

August 27, 1976.

THE HONOURABLE J. HUGH FAULKNER, P.C., M.P.,
SECRETARY OF STATE,
OTTAWA, ONTARIO

Dear Mr. Faulkner,

I have examined the balance sheet of the Staff Development and Training Revolving Fund of the Public Service Commission as at March 31, 1976 and the statement of operations for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Fund as at March 31, 1976 and the results of its operations for the year then ended, in accordance with the accounting policies set out in Note 1 applied, except for the changes referred to in Note 1, on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Fund, the financial statements are in agreement therewith and, except that the amount of $2,000,000 authorized by Parliament as the maximum working capital advance outstanding at any one time has been exceeded during eleven months of the year, and, except that the Fund did not recover the appropriate amount of the 1974-75 deficit in 1975-76 (Note 3), the transactions that have come under my notice have been within its statutory powers.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada.

Appendix 5

Public Archives

Central Microfilm Unit Revolving Fund

The financial statements were not available at date of printing.

Appendix 6

Canadian Government Photo Centre Revolving Fund

(*Authorized by Secretary of State Vote L90, Appropriation Act No. 3, 1971, 1970-71-72, c. 46*)

The financial statements were not available at date of printing.

SECTION 24

1975-76
PUBLIC ACCOUNTS

Solicitor General

Department
Correctional Services
Royal Canadian Mounted Police

CONTENTS

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SOLICITOR GENERAL

Department

Objective

ADMINISTRATION PROGRAM

—To provide overall policy direction to the programs of the Department.

Correctional Services

Objective

CORRECTIONAL SERVICES PROGRAM

—To administer sentences imposed by the courts and to prepare inmates for their return as useful citizens to the community.

Royal Canadian Mounted Police

Objective

LAW ENFORCEMENT PROGRAM

—To enforce laws, prevent crime, maintain peace, order and security.

Note: In 1975-76 the Canada and Quebec Pension Plans and the Death Benefit Account were charged to each department. In prior years the costs were entirely reflected in Treasury Board's budgetary expenditures.

For comparative purposes the 1974-75 figures have been adjusted.

Appropriations and Expenditures

Vote		1975-76 Appropriations	1975-76 Expenditures	Unexpended Balances	1974-75 Expenditures
		$	$	$	$
	Department				
	ADMINISTRATION PROGRAM				
1	Program expenditures, the grants listed in the Estimates and contributions	$8,255,000 00			
	1b To authorize the transfer of $499,999 from Solicitor General Vote 10, Appropriation Act No. 3, 1975, for the purposes of this Vote	1 00			
	Transfer from Vote 10	499,999 00			
	Transfer from Treasury Board Vote 10 student summer employment	56,000 00			
	Transfer from Treasury Board Vote 15 public service bilingualism	87,100 00			
			8,898,100 00	7,958,212 62	939,887 38	5,919,545 36
Stat.	Solicitor General–Salary and motor car allowance		25,655 79	25,655 79		16,999 92
Stat.	Contributions to employee benefit plans		416,000 00	416,000 00		309,800 00
			9,339,755 79	*8,399,868 41*	*939,887 38*	*6,246,345 28*
	Correctional Services					
	CORRECTIONAL SERVICES PROGRAM					
5	Penitentiary Service–Operating expenditures, the grants listed in the Estimates; authority to pay into the Inmate Welfare Fund revenue derived during the year from projects operated by inmates and financed by the said Fund; payments, in accordance with terms and conditions prescribed by the Governor in Council, to or on behalf of discharged inmates who suffer physical disability caused by participation in normal program activity in federal institutions, and to dependents of deceased inmates and ex-inmates whose death resulted from participation in normal program activity in federal institutions; authority for the Minister, subject to the approval of the Governor in Council, to enter into an agreement with any province for the confinement in institutions of that province of any persons sentenced or committed to a penitentiary, for compensation for the maintenance of such persons and for payment in respect of the construction and related costs of such institutions	$149,640,000 00			
	5a To extend the purposes of Solicitor General Vote 5, Appropriation Act No. 3, 1975; (a) to authorize the payment in the current and subsequent fiscal years of pensions in respect of the late Louis Georges Nadeau and Joseph Albert Paul Gosselin, former penitentiary officers who were killed while on duty, to commence as of the date of death, and to be paid at the same rate as if the deceased were, immediately prior to death, persons described in subsection 27(1) of the Royal Canadian Mounted Police Superannuation Act, but in the current fiscal year the rate shall be reduced by the appropriate amount, at which benefits payable at an annual or monthly rate have been and are being paid pursuant to the Government Employees Compensation Act, and in each subsequent fiscal year no amount shall be paid in respect of the aforementioned deceased pursuant to the Government Employees Compensation Act; and (b) to authorize the transfer of $3,194,999 from Solicitor General Vote 10, Appropriation Act No. 3, 1975, for the purposes of this Vote	1 00			
	5b To extend the purposes of Solicitor General Vote 5, Appropriation Act No. 3, 1975, to reimburse the following Working Capital Advances for the value of stores which have become obsolete, unserviceable, lost or destroyed (a) Industrial and Stores Working Capital Advance Account established by Loans, Investments and Advances Vote 628, Appropriation Act No. 2, 1955, in the amount of $2,926.92; (b) Livestock and Canning Working Capital Advance Account established by Loans, Investments and Advances Vote L25, Appropriation Act No. 5, 1963, in the amount of $12,340.35; (c) Operational Stores Working Capital Advance Account established by Solicitor General Vote L16b, Appropriation Act No. 2, 1973, in the amount of $23,269.72; and to authorize the transfer of $839,000 from Solicitor General Vote 10, Appropriation Act No. 3, 1975, for the purposes of this Vote and to provide a further amount of	670,000 00			
	Transfer from Vote 10	3,194,999 00			
	Transfer from Vote 10	839,000 00			

Appropriations and Expenditures–*Continued*

Vote			1975-76 Appropriations	1975-76 Expenditures	Unexpended Balances	1974-75 Expenditures
			$	$	$	$
	Correctional Services–*Concluded*					
	CORRECTIONAL SERVICES PROGRAM–*Concluded*					
	Transfer from Treasury Board Vote 5 contingencies	4,815,000 00				
	Transfer from Treasury Board Vote 15 public service bilingualism	212,700 00	159,371,700 00	152,616,453 77	6,755,246 23	121,687,804 21
10	Penitentiary Service–Capital expenditures including payments to provinces or municipalities as contributions towards construction done by those bodies	$55,636,000 00				
	Less transfer to:					
	Vote 1	$ 499,999 00				
	Vote 5	4,033,999 00				
	Vote 15	130,999 00				
		4,664,997 00	50,971,003 00	29,423,895 59	21,547,107 41	17,110,745 44
15	National Parole Board–Operating expenditures	$ 16,987,000 00				
	15a	230,000 00				
	15b To authorize the transfer of $130,999 from Solicitor General Vote 10, Appropriation Act No. 3, 1975, for the purposes of this Vote	1 00				
	Transfer from Vote 10	130,999 00				
	Transfer from Treasury Board Vote 15 public service bilingualism	33,500 00	17,381,500 00	17,035,424 62	346,075 38	12,568,018 56
Stat.	Pensions and other employee benefits		38,270 72	38,270 72		27,890 55
Stat.	Contributions to employee benefit plans		14,111,000 00	14,111,000 00		11,675,300 00
Stat.	Write-off active assets		2,619 00	2,619 00		10,668 14
			241,876,092 72	*213,227,663 70*	*28,648,429 02*	*163,080,426 90*
	Royal Canadian Mounted Police					
	LAW ENFORCEMENT PROGRAM					
20	Operating expenditures, the grants listed in the Estimates and authority to spend revenue received during the year	$253,520,554 00				
	20a	8,992,200 00				
	Transfer from Treasury Board Vote 5 contingencies	9,431,000 00				
	Transfer from Treasury Board Vote 15 public service bilingualism	135,000 00	272,078,754 00	266,530,957 91	5,547,796 09	212,534,766 13
25	Capital expenditures	$ 36,025,000 00				
	25a	3,882,900 00	39,907,900 00	39,859,714 77	48,185 23	25,167,515 51
Stat.	Pensions and other employee benefits–Members of the Force		53,174,967 72	53,174,967 72		42,490,262 57
Stat.	Contributions to employee benefit plans		3,106,000 00	3,106,000 00		2,266,900 00
Stat.	Federal Court awards		647 08	647 08		138,542 46
			368,268,268 80	*362,672,287 48*	*5,595,981 32*	*282,597,986 67*
	Total		619,484,117 31	584,299,819 59	35,184,297 72	451,924,758 85

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	*Less:* Receipts credited to revenue	*Add:* Services provided by other departments	*Add:* Accommodation provided by this department	Total cost of program
Department	1975-76	8,400	36	576		8,940
	1974-75	6,246		414		6,660
Correctional Services	1975-76	213,228	1,631	4,779	10,968	227,344
	1974-75	163,080	1,123	4,715	10,534	177,206
Royal Canadian Mounted Police	1975-76	362,672	3,516	12,056	28,054	399,266
	1974-75	282,598	900	10,753	25,567	318,018
Total	1975-76	584,300	5,183	17,411	39,022	635,550
	1974-75	451,924	2,023	15,882	36,101	501,884

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Department								
ADMINISTRATION PROGRAM								
Departmental administration	8,178	7,433	164	105	998	862	9,340	8,400
Less: receipts credited to revenue		36						36
Add: services provided by other departments	576	576					576	576
Total cost of programs	8,754	7,973	164	105	998	862	9,916	8,940
Correctional Services								
CORRECTIONAL SERVICES PROGRAM								
Care of inmates	94,187	99,438	47,234	26,579			141,421	126,017
Rehabilitation of inmates	41,635	34,018	3,326	2,426	514	514	45,475	36,958
Parole and community services	17,109	16,621	275	417			17,384	17,038
Administration	23,024	18,647	411	419	50	38	23,485	19,104
Contributions to employee benefit plans	14,111	14,111					14,111	14,111
	190,066	182,835	51,246	29,841	564	552	241,876	213,228
Less: receipts credited to revenue	1,202	1,631					1,202	1,631
Add: services provided by other departments	4,779	4,779					4,779	4,779
accommodation provided by this department	10,968	10,968					10,968	10,968
Total cost of program	204,611	196,951	51,246	29,841	564	552	256,421	227,344
Royal Canadian Mounted Police								
LAW ENFORCEMENT PROGRAM								
Enforcement of federal statutes and executive orders	123,625	122,971	8,530	7,172			132,155	130,143
National police services	37,463	27,233	4,567	6,680			42,030	33,913
Police services under contract	159,313	171,415	19,431	19,501			178,744	190,916
Support services								
Administration	46,058	53,875	7,380	6,507	4	4	53,442	60,386
Pensions and other benefits	46,459	46,459			9,822	9,822	56,281	56,281
	412,918	421,953	39,908	39,860	9,826	9,826	462,652	471,639
Less: receipts and revenues credited to the vote	94,384	108,967					94,384	108,967
	318,534	312,986	39,908	39,860	9,826	9,826	368,268	362,672
Less: receipts credited to revenue	595	3,516					595	3,516
Add: services provided by other departments	11,308	12,056					11,308	12,056
accommodation provided by this department	20,897	28,054					20,897	28,054
Total cost of program	350,144	349,580	39,908	39,860	9,826	9,826	399,878	399,266

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1975-76 Appropriations	1975-76 Expenditures	1974-75 Expenditures
Department			
ADMINISTRATION PROGRAM			
Grant to the Canadian Association of Chiefs of Police	50	50	
Grant to the Canadian Criminology and Corrections Association	75	75	
Bursaries for study in the fields of specialization required in correctional services	33		
Payment to the provinces, territories, public and private bodies in support of activities complementary to those of the Solicitor General	840	737	449
	998	*862*	*449*
Correctional Services			
CORRECTIONAL SERVICES PROGRAM			
Grants to authorized after-care agencies	514	514	429
Pensions and other employee benefits	38	32	28
Pensions to the survivors of two penitentiary service officers who were killed while on duty	12	6	
	564	*552*	*457*
Royal Canadian Mounted Police			
LAW ENFORCEMENT PROGRAM			
Grant to the Royal Canadian Mounted Police Veterans Association	3	3	3
Grant to the International Association of Chiefs of Police	1	1	1
Pensions under the Royal Canadian Mounted Police Pension Continuation Act (R.S. c. R-10)	9,148	9,148	8,597
To compensate members of the Royal Canadian Mounted Police for injuries received in the performance of duty (R.S. c. R-10)	635	635	556
Pensions to families of members of the Royal Canadian Mounted Police who have lost their lives while on duty (R.S. c. R-10)	39	39	55
Expenditures not required for the current year			50
	9,826	*9,826*	*9,262*
Grand total	11,388	11,240	10,168

Net Expenditure by Program and Standard Object
(in thousands of dollars)

STANDARD OBJECT	Department	Correctional Services	Royal Canadian Mounted Police	Total
(1) Salaries and wages	3,829	129,610	275,804	409,243
	3,718	**120,698**	**277,952**	**402,368**
	2,773	*96,668*	*225,988*	*325,429*
(1) Other personnel costs	416	14,967	46,508	61,891
	420	**16,694**	**50,057**	**67,171**
	311	*13,722*	*38,679*	*52,712*
(2) Transportation and communications	686	4,311	22,443	27,440
	730	**5,592**	**24,212**	**30,534**
	576	*4,207*	*19,251*	*24,034*
(3) Information	250	104	525	879
	163	**87**	**536**	**786**
	126	*44*	*373*	*543*
(4) Professional and special services	2,214	14,309	11,177	27,700
	1,863	**13,816**	**11,516**	**27,195**
	1,423	*8,363*	*9,170*	*18,956*
(5) Rentals	272	1,604	13,450	15,326
	91	**1,244**	**13,080**	**14,415**
	89	*795*	*10,002*	*10,886*
(6) Purchased repair and upkeep	5	2,140	10,120	12,265
	21	**2,280**	**10,373**	**12,674**
	6	*1,731*	*6,984*	*8,721*
(7) Utilities, materials and supplies	219	19,526	20,591	40,336
	301	**19,715**	**20,172**	**40,188**
	181	*17,120*	*17,859*	*35,160*
(8) Construction and acquisition of land, buildings and equipment		43,452	16,670	60,122
		23,174	**17,462**	**40,636**
		12,777	*11,599*	*24,376*
(9) Construction and acquisition of machinery and equipment	164	7,794	23,238	31,196
	105	**6,668**	**22,398**	**29,171**
	207	*4,604*	*13,569*	*18,380*
(10) Grants, contributions and other transfer payments	998	564	9,826	11,388
	862	**552**	**9,826**	**11,240**
	449	*457*	*9,262*	*10,168*
(12) All other expenditures	287	3,495	12,300	16,082
	126	**2,708**	**14,055**	**16,889**
	105	*2,592*	*9,628*	*12,325*
(1-12) Total	9,340	241,876	462,652	713,868
	8,400	**213,228**	**471,639**	**693,267**
	6,246	*161,910*	*372,364*	*540,520*
(13) *Less:* receipts and revenues credited to the vote			94,384	94,384
			108,967	**108,967**
			89,766	*89,766*
Total net expenditures	9,340	241,876	368,268	619,484
	8,400	**213,228**	**362,672**	**584,300**
	6,246	*163,080*	*282,598*	*451,924*

Amounts in roman type are 1975-76 appropriations.
Amounts in **bold face** type are 1975-76 expenditures.
Amounts in *italic* type are 1974-75 expenditures.

Departmental Summary

(in thousands of dollars)

	Total	Department	Correctional Services	Canteen Revolving Fund	Industrial and Stores Account	Livestock and Canning Supplies Stores Account
FINANCIAL RESOURCES UTILIZED FOR–						
Budgetary and other–						
Operating expenditures	626,587	7,433	182,835	1,349	1,596	257
Capital expenditures	69,806	105	29,841			
Grants, contributions and other transfer payments	11,268	862	552	28		
Sums credited to revenue	5,182	36	912		718	1
Sub-total	*712,843*	*8,436*	*214,140*	*1,377*	*2,314*	*258*
Non-budgetary transactions–						
Increase in accounts receivable	292					
Decrease in accounts payable						
Other loans made to third parties						
Other repayments of loans received from third parties						
Amounts advanced by Canada	14					
Equity capital invested by Canada						
Acquisition of inventories	2,893				179	
Other reductions in liabilities and increases in assets	16,020					
Total financial resources utilized	732,062	8,436	214,140	1,377	2,493	258
FINANCIAL RESOURCES PROVIDED FROM–						
Budgetary allocations utilized–						
Annual appropriations	513,425	7,958	199,076			
Statutory appropriations	70,875	442	14,152			
Receipts credited to appropriations	108,967					
Sums credited to revenue	4,295	36	912			
Sales	15,274			1,380	2,304	258
Other						
Depreciation charged as an expenditure						
Sub-total	*712,836*	*8,436*	*214,140*	*1,380*	*2,304*	*258*
Non-budgetary transactions–						
Decrease in accounts receivable	11				10	
Increase in accounts payable	15					
Other repayments of loans made to third parties						
Other loans received from third parties						
Repayments of amounts advanced by Canada	6					
Equity capital realized						
Decrease in inventories	75			7		45
Other increases in liabilities or reduction in assets	110,354					
Total financial resources provided	823,797	8,436	214,140	1,387	2,314	303
Net financial resources utilized or net financial resources provided	−91,735	nil	nil	−10	179	−45

Operational Stores Account	Loans to Parolees	Royal Canadian Mounted Police	Royal Canadian Mounted Police Clothing & Kit Account	Royal Canadian Mounted Police Mess Account	Deposit and Trust Accounts R.C.M.P.	Annuity Insurance and Pension Account R.C.M.P.	Deposit and Trust Account Correctional Services	Deposit and Trust Account National Advisory Network	Suspense Accounts
6,600		421,953	3,359	1,205					
		39,860							
		9,826							
		3,347	122	46					
6,600		*474,986*	*3,481*	*1,251*					
			292						
	14								
287			2,411	16					
					6,697	5,178	2,112	71	1,962
6,887	14	474,986	6,184	1,267	6,697	5,178	2,112	71	1,962
		306,391							
		56,281							
		108,967							
		3,347							
6,600			3,481	1,251					
6,600		*474,986*	*3,481*	*1,251*					
				1					
				15					
	6								
23									
					7,304	99,013	2,108	81	2,348
6,623	6	474,986	3,481	1,267	7,304	99,013	2,108	81	2,348
264	8	nil	2,703	nil	−607	−93,835	4	−10	−386

Revenues

Administration

Comparative Summary

	1975-76	1974-75
Non-Tax Revenue–		
Refunds of previous years' expenditure	36,323 10	324 80
Miscellaneous		1,865 00
Total	$36,323 10	$2,189 80

Correctional Services

Comparative Summary

	1975-76	1974-75
Non-Tax Revenue–		
A Return on investments	719,116 94	516,770 92
B Refunds on previous years' expenditure	118,559 50	70,323 28
C Services and service fees	290,522 19	50,179 43
D Proceeds from sales	322,764 43	292,515 63
E Privileges, licences and permits	138,954 06	164,325 19
F Miscellaneous	41,312 73	28,508 99
Total	$1,631,229 85	$1,122,623 44

Details

	1975-76
Non-Tax Revenue–	
A Return on investments: profits transferred from industrial and stores account (manufactured products) $717,946, livestock and canning supplies stores account $1,171	719,117
B Refunds of previous years' expenditure	118,560
C Services and service fees: custodial service under contract $280,141, sundries $10,381	290,522
D Proceeds from sales: farm produce $319,395, manufactured products $3,369, sales of farm produce consisted of $319,395, charged to Vote 5 Administration, Operation and Maintenance of Penitentiaries representing the value of produce grown and consumed by the penitentiaries	322,764
E Privileges, licences and permits: rentals $51,280, inmate board and lodging $87,674	138,954
F Miscellaneous: premium, discount and exchange $11, fines and forfeitures $6,703, commission on provincial sales tax collections $511, clothing provided to inmates, $3,627 miscellaneous $30,461	41,313
Total	$1,631,230

Royal Canadian Mounted Police

Comparative Summary

	1975-76	1974-75
Non-Tax Revenue–		
A Return on investments	171,886 98	116,643 29
B Refunds of previous years' expenditure	3,029,739 76	576,989 18
C Privileges, licences and permits	13,283 79	16,140 15
D Miscellaneous	300,970 91	190,197 05
Total	$3,515,881 44	$899,969 67

Details

		1975-76
Non-Tax Revenue–		
A Return on investments:		
Net profit on the operation of the R C M Police working capital advance clothing and kit account	122,216	
Net profit on R C M Police messes operations account	45,945	
Interest on loans	3,313	
Profit on foreign exchange transactions	413	171,887
B Refunds of previous years' expenditure:		
Proceeds received from oil companies on return of empty oil and gas containers	7,773	
Repayment by provinces for various investigations	377,879	
Repayment for services rendered other departments	43,507	
Repayment for repairs to police cars	116,329	
Refund of provincial gasoline tax	3,163	
Sundries	2,481,088	3,029,739
C Privileges, licences and permits:		
Rentals		13,284
D Miscellaneous:		
Officers' pension contributions	155,459	
Purchase of discharge	43,322	
Sundries	102,190	300,971
Total		$3,515,881

Appendix 1

Canteen Account – Correctional Services

BALANCE SHEET AS AT MARCH 31, 1976

(with comparative figures as at March 31, 1975)

ASSETS	1976	1975	LIABILITIES	1976	1975
Inventories	146,297	153,541	Profit undistributed	5,009	2,375
			Equity of Canada–Working capital advance not to exceed $255,000	141,288	151,166
	$146,297	$153,541		$146,297	$153,541

STATEMENT OF PROFIT AND LOSS
FOR THE YEAR ENDED MARCH 31, 1976

(with comparative figures for the preceding year)

		1976	1975
Sales		1,379,682	1,343,675
Cost of sales			
Inventory at beginning of year	153,541		163,266
Purchases	1,342,197		1,303,891
	1,495,738		1,467,157
Less: inventory at end of year	146,297		153,541
		1,349,441	1,313,616
Profit		30,241	30,059
Profit undistributed at beginning of year		2,375	14,311
		32,616	44,370
Profit distributed to Inmates Welfare Fund during year		27,607	41,995
Profit undistributed at end of year		$ 5,009	$ 2,375

Appendix 2

Industrial and Stores Account
Correctional Services

BALANCE SHEET AS AT MARCH 31, 1976

(with comparative figures as at March 31, 1976)

ASSETS	1976	1975	LIABILITIES	1976	1975
Inventories	$1,592,496	$1,413,214*	Equity of Canada–Working capital advance not to exceed $2,000,000	$1,592,496	$1,413,214

*Amends reporting in previous years' Public Accounts.

STATEMENT OF PROFIT AND LOSS
FOR THE YEAR ENDED MARCH 31, 1976

(with comparative figures for the preceding year)

		1976	1975
Sales		2,313,792	1,829,567*
Cost of sales			
Inventory at beginning of year	1,413,214		914,171
Purchases	1,778,055		1,813,730
	3,191,269		2,727,901
Less: inventory at end of year	1,592,496		1,413,214*
	1,598,773		1,314,687
Less: material written off	2,927		1,023
		1,595,846	1,313,664
Profit		717,946	515,903
Less: profit transferred to Non-tax Revenue		$ 717,946	$ 515,903
		nil	nil

*Amends reporting in the previous years' Public Accounts.

Appendix 3

Livestock and Canning Supplies Account
Correctional Services

BALANCE SHEET AS AT MARCH 31, 1976

(with comparative figures as at March 31, 1975)

ASSETS	1976	1975	LIABILITIES	1976	1975
Inventories	$119,725	$164,889*	Equity of Canada—Working capital advance not to exceed $315,000	$119,725	$164,889

STATEMENT OF PROFIT AND LOSS
FOR THE YEAR ENDED MARCH 31, 1976

(with comparative figures for the preceding year)

		1976	1975
Sales		258,336	360,718*
Cost of sales			
Inventory at beginning of year	164,889		198,526
Purchases	224,341		326,213
	389,230		524,739
Less: inventory at end of year	119,725		164,889*
	269,505		
Less: material written off	12,340		
		257,165	359,850
Profit		1,171	868
Less: profit transferred to Non-tax Revenue		1,171	868
		nil	nil

*Amends reporting in the previous years' Public Accounts.

Appendix 4

Stores Working Capital Advance–Correctional Services

BALANCE SHEET AS AT MARCH 31, 1976

(with comparative figures as at March 31, 1975)

ASSETS	1976	1975	LIABILITIES	1976	1975
Inventories	$3,846,145	$3,582,468	Equity of Canada–Working capital advance not to exceed $5,000,000	$3,846,145	$3,582,468

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1976

(with comparative figures for the preceding year)

		1976	1975
Sales		6,600,108	5,772,643
Cost of sales			
Inventory at beginning of year	3,582,468		2,496,713
Purchases	6,887,055		6,872,185
	10,469,523		9,368,898
Less: inventory at end of year	3,846,145		3,582,468
	6,623,378		5,786,430
Less: material written off	23,270	6,600,108	13,787
		nil	nil

Appendix 5

Royal Canadian Mounted Police

R C M Police Clothing and Kit Account

BALANCE SHEET AS AT MARCH 31, 1976

(with comparative figures for the preceding year)

ASSETS	1976	1975	WORKING CAPITAL ADVANCE	1976	1975
Accounts receivable	292,123		Opening balance	1,313,419	398,979
Inventory	3,725,273	1,313,419	Increase or decrease (–) in inventory	2,411,854	914,440
			Increase in accounts receivable	292,123	
	$4,017,396	$1,313,419		$4,017,396	$1,313,419

STATEMENT OF PROFIT AND LOSS
FOR THE YEAR ENDED MARCH 31, 1976

(with comparative figures for the preceding year)

		1976	1975
Sales		3,481,115	701,371
Cost of sales			
Inventory April 1, 1975	$1,313,419		398,979
Purchases	5,753,209		1,573,326
	7,066,628		1,972,305
Less: ending inventory March 31, 1976	3,725,273		1,313,419
		3,341,355	658,886
		139,760	42,485
Less: storage costs		17,544	11,200
Net profit credited to Non-Tax Revenue		$ 122,216	$ 31,285

Appendix 6

Royal Canadian Mounted Police

Working Capital Advance
R C M Police Messes Operations Account

BALANCE SHEET AS AT MARCH 31, 1976

(with comparative figures for the preceding year)

ASSETS	1976	1975	LIABILITIES	1976	1975
Cash advances	750	750	Accounts payable	15,945	333
Cash on hand	527	607			
Inventory	50,041	33,638			
Accounts receivable	5,107	5,637			
	$56,425	$40,632		$40,480	$40,299

STATEMENT OF WORKING CAPITAL ADVANCE
FOR THE YEAR ENDED MARCH 31, 1976

(with comparative figures for the preceding year)

	1976	1975
WORKING CAPITAL ADVANCE		
Opening Balance	40,299	76,052
Increase or decrease (–) in cash advance		−50,773
Increase or decrease (–) in cash on hand	−80	414
Increase or decrease (–) in inventory	16,403	12,959
Increase or decrease (–) in accounts receivable	−530	1,809
Increase (–) or decrease in accounts payable	−15,612	−162
	$40,480	$40,299

STATEMENT OF PROFIT AND LOSS
FOR THE YEAR ENDED MARCH 31, 1976

(with comparative figures for the preceding year)

		1976		1975
Sales		$1,251,094		$1,140,547
Cost of sales				
Inventory April 1, 1975	$ 33,638			20,679
Purchases	1,221,552			1,069,667
	1,255,190			1,090,346
Less: ending inventory March 31, 1976	50,041			33,638
		1,205,149		1,056,708
Net profit credited to Non-Tax Revenue		$ 45,945		$ 83,839

Appendix 7

Royal Canadian Mounted Police Superannuation Account

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1976

	Debit	Credit
Balance as at March 31, 1975		393,948,396
Receipts–		
Contributions from personnel (current and arrears)		13,321,169
Contributions by the Province of Newfoundland (provincial force absorbed)		17,171
Contributions by the Government (Statutory)		23,078,937
Actuarial liability adjustment		44,800,000
Interest		17,316,630
		98,533,907
Disbursements–		
Annuities and allowances payments	3,957,874	
Cash termination allowances payments and return of contributions	813,901	
Transfer to other pension funds	39,119	
Interest on returns of contributions	4,590	
	4,815,484	
Balance as at March 31, 1976	487,666,819	
	$492,482,303	$492,482,303

Annuity, insurance and pension accounts–Royal Canadian Mounted Police Superannuation Account, Section 25 of the Royal Canadian Mounted Police Superannuation Act, R.S., c. R-11, requires that at least once in every five years an actuarial report on the state of the Royal Canadian Mounted Police Superannuation Account be laid before Parliament.

On May 17, 1972, a report was tabled showing that an actuarial deficit of $81,000 existed in the Account at December 31, 1969, after making allowances for the amended formula for integration of the Royal Canadian Mounted Police Superannuation Plan benefits with benefits under the Canada Pension Plan. However, no amount was credited to the Account in accordance with section 24(4) of the Act as the actuaries were of the opinion that this situation will correct itself prior to the next valuation.

Appendix 8

Royal Canadian Mounted Police (Dependants) Pension Fund

STATEMENT OF TRANSACTIONS FOR THE YEAR ENDED MARCH 31, 1976

	1976	1975
Balance at beginning of year	$8,617,381	$8,536,010
Receipts–		
Contributions by members	74,614	88,730
Interest	405,999	335,607
	480,613	424,337
	9,097,994	8,960,347
Disbursements–		
Withdrawals of contributions	185,135	184,879
Pensions to dependants	177,714	158,087
	362,849	342,966
Balance at end of year	$8,735,145	$8,617,381

The accompanying notes are an integral part of the financial statement.

Certified correct:

JEAN PAUL TETRAULT
Departmental Services Officer

Approved:

M. J. NADON
Commissioner

NOTES TO FINANCIAL STATEMENT

1. Accounting Policies:
   Pension obligations–
   The Royal Canadian Mounted Police Pension Continuation Act directs the Minister of Finance to have an actuarial examination of the Fund made at least once every 5 years. If the actuarial valuation discloses a surplus, the Governor in Council may, by order, increase the benefit payments. If there is an actuarial deficiency, the Governor in Council may direct that there be credited to the Fund out of any unappropriated moneys in the Consolidated Revenue Fund such amount as may be required to re-establish solvency of the Fund.
   Cash basis–
   All transactions of the Royal Canadian Mounted Police (Dependants) Pension Fund representing amounts paid into or from the Consolidated Revenue Fund are accounted for on a cash basis.

2. Status of Fund:
   On May 4, 1976 a report arising from amendments, assented to on December 20, 1975, to the Royal Canadian Mounted Police Continuation Act was tabled in Parliament showing that an actuarial surplus of $2.9 million existed in the Fund at March 31, 1974. The report recommended that an estimated $2 million of this surplus be distributed in the form of increased benefits, pensions and annuities. The recommendations were accepted and approved by Treasury Board Minute 742727 of April 15, 1976, which was also tabled on May 4, 1976.

AUDITOR GENERAL OF CANADA

Ottawa, Ontario

September 21, 1976

THE HONOURABLE FRANCIS FOX, P.C., M.P.,
SOLICITOR GENERAL OF CANADA,
OTTAWA, CANADA.

Dear Mr. Fox:

In compliance with the requirements of Section 55 of the Royal Canadian Mounted Police Continuation Act, I have examined the statement of transactions of the Royal Canadian Mounted Police (Dependants) Pension Fund for the year ended March 31, 1976. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, the financial statement gives a true and fair summary of the transactions of the Royal Canadian Mounted Police (Dependants) Pension Fund for the year ended March 31, 1976 and the balance of the Fund as at that date, in accordance with accounting policies described in Note 1 and is presented on a basis consistent with that of the preceding year.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada.

SECTION 25

1975-76
PUBLIC ACCOUNTS

Supply and Services

Department
Canadian Arsenals Limited
Canadian Commercial Corporation

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SUPPLY AND SERVICES

Department

Objectives

ADMINISTRATION PROGRAM

—The objective of the Administration Program is to provide a broad range of services to assist the Department in realizing the objectives of both the Supply and Services programs.

SUPPLY PROGRAM

—To encourage research and development in the private sector which contributes to departmental programs.

—To acquire and provide in the most economical manner goods, printing and related services required by departments and agencies, taking into account the contribution of procurement to the realization of national objectives.

SERVICES PROGRAM

—To provide in the most economical manner to the government as a whole and to client departments and agencies, a broad range of administrative management and advisory services in order to improve government efficiency and reduce costs.

Canadian Arsenals Limited

Objective

—To maintain an efficient Canadian manufacturing capability for certain military materiel for Canadian defence needs.

Canadian Commercial Corporation

Objective

—To purchase economically goods and services from Canadian sources for the account of foreign governments.

Note: In 1975-76 the Canada and Quebec Pension Plans and the Death Benefit Account were charged to each department. In prior years the costs were entirely reflected in Treasury Board's budgetary expenditures.

For comparative purposes the 1974-75 figures have been adjusted.

Appropriations and Expenditures

Vote		1975-76 Appropriations	1975-76 Expenditures	Unexpended Balances	1974-75 Expenditures
		$	$	$	$
	Department				
	ADMINISTRATION PROGRAM				
1	Program expenditures including grants to municipalities in lieu of taxes on Crown-owned defence plants operated by private contractors and recoverable expenditures on behalf of the Canadian Commercial Corporation and the supply revolving fund ... $ 7,248,000 00				
	1a To authorize the transfer of $350,000 from Supply and Services Vote 25, Appropriation Act No. 3, 1975, for the purposes of this Vote and to provide a further amount of ... 4,236,000 00				
	Transfer from Vote 25 ... 350,000 00				
	Transfer from Treasury Board Vote 15 public service bilingualism . 706,710 00	12,540,710 00	9,757,230 55	2,783,479 45	8,292,872 02
Stat.	Minister of Supply and Services—Salary and motor car allowance ...	25,655 82	25,655 82		16,999 92
Stat.	Contributions to employee benefit plans ...	1,032,000 00	1,032,000 00		811,100 00
		13,598,365 82	*10,814,886 37*	*2,783,479 45*	*9,120,971 94*
	SUPPLY PROGRAM				
5	Expenditures on behalf of government departments and agencies for unsolicited research and development proposals ... $10,000,000 00				
	5b To extend the purposes of Supply and Services Vote 5, Appropriation Act No. 3, 1975, to reimburse the following revolving funds				
	(a) Publishing Revolving Fund established by Labour Vote L15, Appropriation Act No. 3, 1974, in the amount of $1,109,113 for anticipated operating losses to March 31, 1976;				
	(b) Expositions Revolving Fund established by Supply and Services Vote L149b, Appropriation Act No. 1, 1970, in the amount of $850,000 for anticipated operating losses to March 31, 1976; and				
	to provide a further amount of ... 1,959,113 00	11,959,113 00	11,237,734 22	721,378 78	1,771,294 47
	Expenditures from appropriations not required for 1975-76 ...				882,485 08
		11,959,113 00	*11,237,734 22*	*721,378 78*	*2,653,779 55*
	SERVICES PROGRAM				
15	Program expenditures including recoverable expenditures on behalf of the Canada Pension Plan, the Unemployment Insurance Act, 1971, the supply revolving fund and authority to spend revenue received during the year ... $62,793,000 00				
	15a ... 446,000 00				
	Transfer from Treasury Board Vote 15 public service bilingualism . 274,490 00	63,513,490 00	59,176,349 11	4,337,140 89	64,647,486 48
Stat.	Contributions to employee benefit plans ...	7,276,000 00	7,276,000 00		6,241,600 00
		70,789,490 00	*66,452,349 11*	*4,337,140 89*	*70,889,086 48*
		96,346,968 82	88,504,969 70	7,841,999 12	82,663,837 97
	Canadian Arsenals Limited				
20	Program expenditures ... $ 1,713,000 00				
	20a ... 435,000 00				
	20b ... 450,000 00	2,598,000 00	2,598,000 00		1,798,695 75
	Canadian Commercial Corporation				
25	Program expenditures including recoverable expenditures on behalf of the Canadian International Development Agency ... $ 7,541,000 00				
	Less transfer to Vote 1 ... 350,000 00	7,191,000 00	6,789,726 12	401,273 88	6,422,589 53
	Total ...	106,135,968 82	97,892,695 82	8,243,273 00	90,885,123 25

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	*Less:* Receipts credited to revenue	*Add:* Services provided by other departments	*Add:* Accommodation provided by this department	Total cost of programs
Department						
ADMINISTRATION	1975-76	10,815		1,079		11,894
	1974-75	9,121		895		10,016
SUPPLY	1975-76	11,238				11,238
	1974-75	2,654				2,654
SERVICES	1975-76	66,452		6,615		73,067
	1974-75	70,889		6,922		77,811
Total department	1975-76	88,505	8,613*	7,694		87,586
	1974-75	82,664	11,519*	7,817		78,962
Canadian Arsenals Limited	1975-76	2,598				2,598
	1974-75	1,799				1,799
Canadian Commercial Corporation	1975-76	6,790				6,790
	1974-75	6,422				6,422
Grand total	1975-76	97,893	8,613	7,694		96,974
	1974-75	90,885	11,519	7,817		87,183

*Receipts credited to revenue can not be broken down by program.

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Department								
ADMINISTRATION PROGRAM								
Management services	1,077	1,076	63	6			1,140	1,082
Personnel	2,113	2,042	132	29			2,245	2,071
Administrative services	8,358	7,873	2,394	890			10,752	8,763
Comptroller	2,696	2,903	208	16			2,904	2,919
Emergency supply planning	1,007	648					1,007	648
Grants to municipalities in lieu of taxes					118	106	118	106
Contributions to employee benefit plans	1,032	1,032					1,032	1,032
	16,283	15,574	2,797	941	118	106	19,198	16,621
Less: receipts and revenues credited to the vote	5,600	5,806					5,600	5,806
	10,683	9,768	2,797	941	118	106	13,598	10,815
Add: services provided by other departments	1,079	1,079					1,079	1,079
Total cost of program	11,762	10,847	2,797	941	118	106	14,677	11,894
SUPPLY PROGRAM								
Unsolicited proposals for research and development	10,000	9,279					10,000	9,279
Publishing Revolving Fund	1,109	1,109					1,109	1,109
Expositions Revolving Fund	850	850					850	850
	11,959	11,238					11,959	11,238
SERVICES PROGRAM								
Program administration	1,383	1,900	38	22			1,421	1,922
Public service compensation administration	23,434	23,647	488	255			23,922	23,902
Social and economic assistance payment administration	19,061	19,872	263	90			19,324	19,962
Accounts payable and other payments administration	9,605	8,452	217	77			9,822	8,529
Account of Canada and reporting services	14,662	15,173	327	159			14,989	15,332
Management, financial and other services	22,282	22,919	270	166			22,552	23,085
Contributions to employee benefit plans	7,276	7,276					7,276	7,276
	97,703	99,239	1,603	769			99,306	100,008
Less: receipts and revenues credited to the vote	28,516	33,556					28,516	33,556
	69,187	65,683	1,603	769			70,790	66,452
Add: services provided by other departments	6,615	6,615					6,615	6,615
Total cost of program	75,802	72,298	1,603	769			77,405	73,067
Canadian Arsenals Limited								
Operations	2,348	2,598					2,348	2,598
Capital			250				250	
Total cost of program	2,348	2,598	250				2,598	2,598
Canadian Commercial Corporation								
Administration and operations–								
Administration program	83	432					83	432
Supply program	8,821	8,616					8,821	8,616
	8,904	9,048					8,904	9,048
Less: receipts and revenues credited to the vote	1,713	2,258					1,713	2,258
Total cost of program	7,191	6,790					7,191	6,790

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1975-76 Appropriations	1975-76 Expenditures	1974-75 Expenditures
Department			
ADMINISTRATION PROGRAM			
Grants to municipalities in lieu of taxes–			
Grant to the Township of North York, Ontario–De Havilland Aircraft	118	106	94

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Administration Program	Supply Program	Services Program	Total Department	Canadian Arsenals Limited	Canadian Commercial Corporation	Total
(1) Salaries and wages	9,707		63,947	73,654			73,654
	9,141		**62,733**	**71,874**			**71,874**
	8,927		*57,849*	*66,776*			*66,776*
(1) Other personnel costs	1,037		7,381	8,418			8,418
	1,040		**7,374**	**8,414**			**8,414**
	814		*6,399*	*7,213*			*7,213*
(2) Transportation and communications	955		11,051	12,006			12,006
	797		**10,911**	**11,708**			**11,708**
	853		*10,821*	*11,674*			*11,674*
(3) Information	213		299	512			512
	451		**419**	**870**			**870**
	295		*373*	*668*			*668*
(4) Professional and special services	383	10,000	3,248	13,631			13,631
	850	**9,279**	**4,529**	**14,658**			**14,658**
	2,009	*1,771*	*4,919*	*8,699*			*8,699*
(5) Rentals	81		6,751	6,832			6,832
	142		**7,822**	**7,964**			**7,964**
	74		*6,987*	*7,061*			*7,061*
(6) Purchased repair and upkeep	1,421		466	1,887			1,887
	996		**512**	**1,508**			**1,508**
	14		*456*	*470*			*470*
(7) Utilities, materials and supplies	340		4,193	4,533			4,533
	376		**4,883**	**5,259**			**5,259**
	289		*4,707*	*4,996*		*57*	*5,053*
(8) Construction and acquisition of land, buildings and equipment	2,059			2,059			2,059
	804			**804**			**804**
(9) Construction and acquisition of machinery and equipment	738		1,603	2,341			2,341
	136		**769**	**905**			**905**
	88		*1,223*	*1,311*			*1,311*
(10) Grants, contributions and other transfer payments	118			118			118
	106			**106**			**106**
	94			*94*			*94*
(12) All other expenditures	2,146	1,959	367	4,472	2,598	8,904	15,974
	1,782	**1,959**	**56**	**3,797**	**2,598**	**9,048**	**15,443**
	829	*883*	*247*	*1,959*	*1,799*	*7,822*	*11,580*
(1-12) Total	19,198	11,959	99,306	130,463	2,598	8,904	141,965
	16,621	**11,238**	**100,008**	**127,867**	**2,598**	**9,048**	**139,513**
	14,286	*2,654*	*93,981*	*110,921*	*1,799*	*7,879*	*120,599*
(13) *Less:* receipts and revenues credited to the vote	5,600		28,516	34,116		1,713	35,829
	5,806		**33,556**	**39,362**		**2,258**	**41,620**
	5,165		*23,092*	*28,257*		*1,457*	*29,714*
Total net expenditures	13,598	11,959	70,790	96,347	2,598	7,191	106,136
	10,815	**11,238**	**66,452**	**88,505**	**2,598**	**6,790**	**97,893**
	9,121	*2,654*	*70,889*	*82,664*	*1,799*	*6,422*	*90,885*

Amounts in roman type are 1975-76 appropriations.
Amounts in **bold face** type are 1975-76 expenditures.
Amounts in *italic* type are 1974-75 expenditures.

Departmental Summary

(in thousands of dollars)

	Total	Department	Miscellaneous Departmental Accountable Advances
FINANCIAL RESOURCES UTILIZED FOR–			
Budgetary and other–			
Operating expenditures	465,520	124,092	
Capital expenditures	7,912	1,710	
Grants, contributions and other transfer payments	106	106	
Sums credited to revenue	8,614	5,499	
Sub-total	*482,152*	*131,407*	
Non-budgetary transactions–			
Increase in accounts receivable	10,727		
Decrease in accounts payable	19,463		
Other loans made to third parties	5,874		
Other repayments of loans received from third parties	2,446		
Amounts advanced by Canada	2,294		
Equity capital invested by Canada			
Acquisition of inventories	247		
Other reductions in liabilities and increases in assets	121,075,380		12,613
Total financial resources utilized	121,598,583	131,407	12,613
FINANCIAL RESOURCES PROVIDED FROM–			
Budgetary allocations utilized–			
Annual appropriations	102,240	78,212	
Statutory appropriations	8,334	8,334	
Receipts credited to appropriations	41,620	39,362	
Sums credited to revenue	5,499	5,499	
Sales	328,901		
Other	696		
Depreciation charged as an expenditure	2,972		
Sub-total	*490,262*	*131,407*	
Non-budgetary transactions–			
Decrease in accounts receivable	10,257		
Increase in accounts payable	443		
Other repayments of loans made to third parties	2,175		
Other loans received from third parties			
Repayments of amounts advanced by Canada	3,369		
Equity capital realized			
Decrease in inventories	33,538		
Other increases in liabilities or reduction in assets	122,077,526		7,945
Total financial resources provided	122,617,300	131,407	7,945
Net financial resources utilized or net financial resources provided	-1,018,717	nil	4,668

Defence Production Revolving Fund	Supply Revolving Fund	Algonia Steel Corporation Limited	Canadian Arsenals Limited	Canadian Commercial Corporation	Royal Canadian Mint	Receiver General	Crown Assets Disposal Corporation	Secutities Held in Trust	Deposit and Trust Accounts	Suspense Accounts
6,327	266,495		9,377	11,688	47,541					
	3,175		917		2,110					
1	282				2,832					
6,328	*269,952*		*10,294*	*11,688*	*52,483*					
7,401	4,303		557		2,769					
969				7,926	6,265					
4,212			85	1,577						
				2,446						
	1,639									
							655			
					247					
	282		382	973	1,746	120,931,150	3,369	4,452	103,579	16,834
18,910	276,176		11,318	24,610	63,510	120,931,150	4024	4,452	103,579	16,834
14,640			2,598	6,790						
				2,258						
2,936	268,417		7,211		50.337					
			485	211						
	1,294				1,678					
17,576	*269,711*		*10,294*	*9,259*	*52,015*					
				9,292						
	965		443							
2,175										
							3,369			
24,534	8,733		271							
	54	92	310	6,059	5,495	121,931,492	655	5,380	99,298	20,476
44,285	279,463	92	11,318	24,610	57,510	121,931,492	4,024	5,380	99,298	20,476
−25,375	−3,287	−92	nil	nil	6,000	−1,000,342	nil	−928	4,281	−3,642

Revenues

	1975-76	1974-75
Department		
Comparative Summary		
Non-Tax Revenue–		
A Return on investments	4,861,387 28	4,921,092 07
B Refunds of previous years' expenditure	295,990 29	358,643 38
C Services and service fees	11,622 78	10,620 28
D Proceeds from sales	2,161,642 60	5,758,217 24
E Miscellaneous	1,282,765 68	470,655 94
Total	$8,613,408 63	$11,519,228 91

		1975-76
Details		
Non-Tax Revenue–		
A Return on investments:		
Interest on balance receivable under departmental agreements sale of Crown assets–		
Algoma Steel Corporation	6,470	
Interest on loans from consolidated revenue fund–		
Canadian Commercial Corporation	440,487	
Royal Canadian Mint	1,825,482	
Special remittance of accumulative surplus–		
Supply revolving fund printing operations	1,265,422	
Canadian Commercial Corporation	229,058	
Defence production revolving fund	6,790	
Royal Canadian Mint	1,006,774	
Crown Assets Disposal Corporation	80,302	
Sundries	602	
		4,861,387
B Refunds of previous years' expenditure		295,990
C Services and service fees		11,623
D Proceeds from sales:		
Sale of surplus crown assets–		
Crown Assets Disposal Corporation	2,098,282	
St Lawrence Seaway Authority	63,361	
		2,161,643
E Miscellaneous:		
Canadian Commercial Corporation refund of reserve for losses	225,000	
Supply revolving fund supply operations–free services	853,000	
Supply revolving fund printing operations–free services	142,000	
Donations to Crown	45,611	
Conscience money	5,111	
Sundry	12,044	
		1,282,766
Total		$8,613,409

Appendix 1

THE CUSTODIAN

(Appointed by the Revised Regulations Respecting Trading with the Enemy (1943))

STATEMENT OF ASSETS AND LIABILITIES AS AT DECEMBER 31, 1975

ASSETS	1975	1974	LIABILITIES	1975	1974
			VESTED ASSETS ACCOUNT		
Cash	$ 30,253	$ 17,377	Vested assets		
Canada bonds, at par (market value, 1975, $524,253; 1974, $528,152) (Note 1a)	530,000	530,000	Balance as at January 1	$2,240,157	$2,822,202
Securities (market value, 1975, $26,904; 1974, $41,850) (Note 1b)	4,619	26,758	Increase per statement of change in vested assets account	84,038	(582,045)
Equity in companies controlled by the Custodian (Note 1c)	1,762,662	1,669,252	Balance as at December 31	2,324,195	2,240,157
Other assets (Note 1d)	1,390	1,499	Divested assets held in suspense	4,729	4,729
	$2,328,924	$2,244,886		$2,328,924	$2,244,886
			OFFICE ADMINISTRATION ACCOUNT		
Cash	$ 40,438	$ 30,301	Accounts payable and accrued charges	$ 6,186	$ 360
Canada bonds, at par (market value, 1975, $990,645; 1974, $995,325) (Note 1a)	1,000,000	1,000,000	Awards payable to evacuated persons of Japanese race	241	241
Accrued interest	13,356	48,501	Surplus:		
			Balance as at January 1	1,078,201	1,067,990
			Excess of expense over income for the year, per statement of income and expense	30,834	(10,211)
			Balance as at December 31	1,047,367	1,078,201
	$1,053,794	$1,078,802		$1,053,794	$1,078,802

The accompanying notes are an integral part of the financial statements.

Certified correct:

E. R. CARR
Comptroller

Approved:

JEAN CARON
Assistant Deputy Custodian

I have examined the above statement of assets and liabilities and the related statements of change in vested assets account and of income and expense and have reported thereon under date of February 10, 1976 to the Minister of Supply and Services, as the Custodian.

J. J. MACDONELL
Auditor General of Canada

STATEMENT OF CHANGE IN VESTED ASSETS ACCOUNT FOR THE YEAR ENDED DECEMBER 31, 1975

	1975	1974
INCREASES		
Equity in companies controlled by the Custodian	$ 93,410	$ 58,795
Income from securities held for vested assets account	1,916	14,935
Gain on sale of securities	13,029	
Other	965	3,809
	109,320	77,539
DECREASES		
Assets transferred to the war claims funds in Consolidated Revenue Fund		611,223
Administration fee on assets transferred to the war claims funds		12,474
Assets released	9,752	35,887
Adjustment in valuation of securities	15,530	
	25,282	659,584
Net increase	$ 84,038	$ (582,045)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF INCOME AND EXPENSE FOR THE YEAR ENDED DECEMBER 31, 1975

	1975	1974
INCOME		
Interest revenue	$107,731	$141,068
Custodian's fees on assets released from administration	139	13,212
Sundry	2,162	
	110,032	154,280
EXPENSE		
Salaries	121,596	116,686
Employees' welfare benefits	5,591	7,731
Office rent	12,954	11,070
Legal fees and costs		6,766
Other	725	1,816
	140,866	144,069
Excess of expense over income	$ 30,834	$ (10,211)

The accompanying notes are an integral part of the financial statements.

Appendix 1—*Concluded*

THE CUSTODIAN—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1975

1. ACCOUNTING POLICY

a. Canada bonds, maturing within two years, held in the vested assets account and the office administration account are valued at par. Any premium or discount on these bonds is recorded in interest revenue in the office administration account in the year of purchase.

b. Securities are valued at par, except for shares having no par value which are recorded at $1 each. Foreign securities are shown in Canadian funds at the exchange rates prevailing at the outbreak of World War II.

c. The companies controlled by the Custodian are holding companies and equity is shown at the net book value of the assets controlled by him according to the annual financial statements of one company (August 31, 1975) and at a nominal value of $1 each for equities where no statements are available. Three of the partners in the firm responsible for auditing the accounts of the company, for which financial statements were received, were directors of that company until August 27, 1975 when they were replaced by three representatives of the Custodian's office.

d. Other assets include $1,390 for real estate valued at amounts assessed for municipal tax purposes.

2. CONTINGENT LIABILITY

As at December 31, 1975, the Custodian was contingently liable, to an unknown degree, in respect of possible claims on vested assets.

3. STATEMENT PRESENTATION

Certain 1974 comparative figures have been restated to conform to the 1975 presentation.

AUDITOR GENERAL OF CANADA

Ottawa, Ontario,
February 10, 1976.

THE HONOURABLE JEAN-PIERRE GOYER, P.C., LL.B., M.P.,
MINISTER OF SUPPLY AND SERVICES,
OTTAWA, ONTARIO.

Dear Mr. Goyer,

I have examined the statement of assets and liabilities of the Custodian as at December 31, 1975 and the statements of change in vested assets account and of income and expense for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances. I have relied on the audited financial statements of a company referred to in Note 1c to the financial statements for the valuation of the Custodian's equity in this company.

As in previous years, income earned from cash funds and from investments acquired from such funds, held in the vested assets account, was transferred as income into the office administration account. In my opinion such income should remain with the vested assets account. In 1975 this income amounted to $40,610.

Except for the foregoing, in my opinion these financial statements give a true and fair view of the financial position of the Custodian as at December 31, 1975 and the results of his administration of the Revised Regulations Respecting Trading with the Enemy (1943) for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept the Custodian, the financial statements are in agreement therewith and the transactions that have come under my notice have been within his statutory powers.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada.

Appendix 2

Defence Production Revolving Fund

(Established under section 15 of the Defence Production Act)

BALANCE SHEET AS AT MARCH 31, 1976

ASSETS	1976	1975
Accounts receivable (Note 2)	$13,619,537	$ 6,218,621
Progress payments to suppliers to be recovered from customers (Note 3)	8,364,840	4,153,625
Working capital loans (Note 4)	7,724,780	9,900,000
Inventories of strategic materials and defence supplies (Note 5)	282,442	24,816,590
	$29,991,599	$45,088,836

LIABILITIES	1976	1975
Accounts payable	$ 3,881,886	$ 4,849,508
Advance payments from customers	59,525	61,324
	3,941,411	4,910,832
EQUITY OF CANADA		
Advances from Canada as working capital (authorized $100,000,000) (Note 7)	26,050,188	51,426,912
Deficit–		
Balance at beginning of year	11,248,908	10,002
Net loss on trading operations	3,390,770	12,099,655
	14,639,678	12,109,657
Less: Amounts recovered from appropriations (Note 7)	14,639,678	860,749
Balance at end of year		11,248,908
	26,050,188	40,178,004
	$29,991,599	$45,088,836

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Department:

J. M. DESROCHES
Deputy Minister of Supply

D. BEATTY
Acting Comptroller

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1976

	1976	1975
Trading operations:–		
Sales–		
Strategic materials		
Oil	$ 1,932,269	$ 4,965,586
Other		2,536
	1,932,269	4,968,122
Defence supplies	1,003,995	334,029
	2,936,264	5,302,151
Cost of sales–		
Strategic materials		
Oil (Note 6)	5,323,039	16,214,494
Other		853,283
	5,323,039	17,067,777
Defence supplies	1,003,995	334,029
	6,327,034	17,401,806
Net loss on trading operations	$3,390,770	$12,099,655

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS AS AT MARCH 31, 1976

1. Accounting policies

a) Year-end cut-off

The Defence Production Revolving Fund is determined to be a working capital advance as defined in the instructions contained in Treasury Board Circular 1970-7. The records of the Fund are maintained on an accrual basis modified as explained in these notes. The working capital advance account reflects cash disbursements to March 31, 1976, however cash received in the first month of the following year is included as a reduction of both the accounts receivable and the working capital advance accounts.

b) Progress payments to suppliers

Payments to suppliers for defence supplies requisitioned by Government departments or agencies or by associated governments are charged to the progress payments to suppliers account. The corresponding amounts received from the department, agency or associated government are reflected in an account for progress payments from customers. The net balance comprises amounts paid for defence supplies not yet recovered from customers. Upon delivery of finished items to the customers department, agency or government, the accounts are relieved of the cost of the goods delivered.

c) Inventory valuation

Inventories of strategic materials and defence supplies are generally carried in the accounts at cost. Losses resulting from a decline in inventory value are not recognized until disposition of the inventories except where Parliament has approved a write-down in value. Commencing with the fiscal year 76-77, inventories will be

Appendix 2–*Concluded*

Defence Production Revolving Fund–*Concluded*

NOTES TO FINANCIAL STATEMENTS–*Concluded*

valued at the lower of cost or realizable value should the market stabilize below cost. Reimbursement of losses disclosed by revaluation and other losses sustained by the Fund will be contingent upon parliamentary appropriation.

d) Sales

Included in the sales of the Fund are only sales of strategic materials and those defence supplies purchased for stockpiling. Transactions in defence supplies acquired pursuant to requisitions of Government departments or agencies or of associated governments are not reflected in the statement of operations.

e) Administrative expenses

The Fund has no capital assets or employees. The administrative expenses of the Fund are borne by the Department of Supply and Services.

2. Accounts receivable

Included in accounts receivable is a long-term receivable of $2,559,918 collection of which from an aircraft manufacturer is dependent on the sale of aircraft. Should sufficient sales to retire the debt not materialize, the balance then owing will be recovered from the Department of National Defence.

3. Progress payments to suppliers to be recovered from customers

This amount represents the excess of progress payments paid to suppliers of $11,196,046 over progress payments received from customers of $2,831,206 as at March 31, 1976. The comparative figures for 1975 are $8,929,883 and $4,776,258 respectively.

4. Working capital loans

Working capital loans comprise $1,724,780 loaned to a repair and overhaul contractor in 1973 which is repayable without interest upon settlement of a claim by the contractor against the Canadian Commercial Corporation and $6,000,000 loaned in 1972 to an aircraft manufacturer which is to bear interest at the current prime bank lending rate in effect from time to time and is repayable June 8, 1976. As a claim by the Crown against an aircraft designer may result in retroactive offsets against the principal amount of the latter loan, it has not been possible to determine the amount of interest earned to March 31, 1976.

5. Inventories

The inventories as at March 31, 1976 consist entirely of stockpiled defence supplies. All inventories of strategic materials were disposed of by March 31, 1976.

6. Cost of sales–strategic materials

Included in cost of sales - strategic materials is $3,332,275 representing realization of the actual difference between cost and market value of the oil inventory as at March 31, 1975 due to the lower market prices experienced after the world oil crisis in 1973. Also included in cost of sales--strategic materials is $58,495 representing a shortage of 72,068 gallons of oil discovered during transfer between storage facilities in 1975.

7. Amounts recovered from appropriations

The amount of $14,639,678 recovered in 1976 from Energy, Mines and Resources, Vote 5b, was to reimburse the Fund for the losses on disposal of the fuel oil. The recovery in 1975 from Supply and Services, Vote 4d, for the loss on disposal of quartz previously reported as $862,007 has been restated to give effect retroactively to a return of $1,258 from the Fund as revenue. A corresponding restatement has been made to the Advances from Canada as working capital.

8. Comparative figures

Certain figures for the previous year have been restated to conform to the current year's presentation. The net loss reported for the year 1975 included interest income of $5,532 which was paid to the Receiver General and disclosed separately on the statement of operations and the balance sheet. There is no interest income for 1976 and the comparative figure for the net loss on trading operations does not include the item.

AUDITOR GENERAL OF CANADA

Ottawa, Ontario
June 30, 1976

THE HONOURABLE JEAN-PIERRE GOYER, P.C., LL.B., M.P.
MINISTER OF SUPPLY AND SERVICES
OTTAWA, ONTARIO

Dear Mr. Goyer,

I have examined the balance sheet of the Defence Production Revolving Fund as at March 31, 1976 and the statement of operations for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements give a true and fair view of the financial position of the Fund as at March 31, 1976 and the results of its operations for the year then ended, in accordance with the accounting policies set out in Note 1 applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Fund, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada

Appendix 3

Supply Revolving Fund

(Authorized by Supply and Services Vote L6d. Appropriation Act No. 1, 1975)

BALANCE SHEET AS AT MARCH 31, 1976

ASSETS	1976	1975
Current:		
Accounts receivable	$54,781,464	$51,130,845
Petty cash and employee advances	61,668	115,750
Prepaid expenses	100,937	
	54,944,069	51,246,595
Inventory, at lower of cost and replacement cost		
Stocked items supply	11,632,633	19,892,186
Printing work-in-progress	1,619,104	1,458,188
Printing materials and supplies	1,409,651	2,044,349
	14,661,388	23,394,723
Total current assets	69,605,457	74,641,318
Fixed Assets:		
At appraised value (Note 2)	3,603,146	3,633,645
At cost	7,516,310	4,311,264
	11,119,456	7,944,909
Less: accumulated depreciation	4,760,084	3,466,390
	6,359,372	4,478,519
	$75,964,829	$79,119,837

LIABILITIES	1976	1975
Current:		
Accounts payable and accrued liabilities	$22,830,639	$17,137,505
EQUITY		
Advances from Canada for working capital (authorized, $75,000,000 in 1976–Note 1(a))	44,053,799	54,317,684
Less: replacements funds available for purchases of fixed assets	428,263	386,267
	43,625,536	53,931,417
Advances from Canada for fixed assets	2,538,350	899,660
Fixed assets financed by parliamentary appropriations (Note 2)	3,970,304	3,970,304
Retained earnings (Note 5)	3,000,000	3,180,951
	53,134,190	61,982,332
	$75,964,829	$79,119,837

The accompanying notes are an integral part of the financial statements.

Certified correct:

D. BEATTY
Acting Comptroller

Approved:

J. M. DESROCHES
Deputy Minister of Supply,
Department of Supply and Services

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1976

	1976	1975
Sales of products and services (Schedules A and B)		
Purchased from commercial printing suppliers	$ 62,866,576	$ 51,045,802
Printing produced in government-owned facilities	41,349,538	36,681,879
Acquisition services	50,740,104	42,790,631
Transportation–freight, travel and removal	52,949,544	42,686,066
Stocked items supply	52,632,430	45,784,082
Other services	7,878,834	7,418,509
	268,417,026	226,406,969
Expenses (including depreciation of $1,316,714 in 1976; $1,159,073 in 1975) (Schedules A and B)		
Cost of sales	238,187,235	206,614,746
Administrative and general expenses	23,727,809	17,430,689
Interest	4,579,897	3,196,019
	266,494,941	227,241,454
Net operating income (loss)	1,922,085	(834,485)
Other income	212,690	219,165
	2,134,775	(615,320)
Extraordinary item (Note 4)		1,069,000
Net income	$ 2,134,775	$ 453,680

RECONCILIATION WITH PUBLIC ACCOUNTS
MARCH 31, 1976

	1976	1975
Advanced from Consolidated Revenue Fund per balance sheet	$43,625,536	$53,931,417
Deduct: Funds received after March 31, but recorded in the Consolidated Revenue Fund as repayments of advances at that date	42,431,943	37,815,886
	1,193,593	16,115,531
Add: Payments made after March 31, but recorded in the Consolidated Revenue Fund as advances at that date	9,995,856	
Working capital advance per Public Accounts	$11,189,449	$16,115,531

The accompanying notes are an integral part of the financial statements.

Appendix 3—*Continued*

Supply Revolving Fund—*Continued*

General Supply

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1976

	1976	1975
Sales of products and services		
Acquisition services	$ 50,740,104	$ 42,790,631
Transportation–freight, travel and removal	52,949,544	42,686,066
Stocked items supply	52,632,430	45,784,082
Other services	7,878,834	7,418,509
	164,200,912	138,679,288
Expenses (including depreciation of $461,402 in 1976; $359,160 in 1975)		
Transportation services purchased	50,842,667	41,223,153
Cost of sales–stocked items supply	34,917,360	33,786,473
Direct and indirect operational costs	54,027,278	50,030,990
Administration and general expenses	18,855,801	13,600,071
Interest	2,962,282	2,055,135
	161,605,388	140,695,822
Net operating income (loss)	2,595,524	(2,016,534)
Other income	154,413	135,792
	2,749,937	(1,880,742)
Extraordinary item (Note 4)		1,069,000
Net income (loss)	$ 2,749,937	$ (811,742)

(Note: Transactions with Printing Operations are included above.)

Printing Operations

STATEMENT OF OPERATIONS FOR THE YEAR
ENDED MARCH 31, 1976

	1976	1975
Sales of products and services		
Printing produced in government-owned facilities	$ 41,349,538	$36,681,879
Purchased from commercial printing suppliers	62,866,576	51,045,802
	104,216,114	87,727,681
Expenses (including depreciation of $855,312 in 1976; $799,913 in 1975)		
Production cost	36,338,936	31,781,337
Cost of commercial purchases	62,060,994	49,792,793
Administrative and general expenses	4,872,008	3,830,618
Interest	1,617,615	1,140,884
	104,889,553	86,545,632
Net operating (loss) income	(673,439)	1,182,049
Other income	58,277	83,373
Net (loss) income	$ (615,162)	$ 1,265,422

(Note: Transactions with General Supply are included above.)

STATEMENT OF RETAINED EARNINGS
FOR THE YEAR ENDED MARCH 31, 1976

	1976	1975
Balance, beginning of year		
General supply	$ 915,529	$1,727,271
Printing operations	2,265,422	1,280,937
	3,180,951	3,008,208
Add: net income (loss)		
General supply	2,749,937	(811,742)
Printing operations	(615,162)	1,265,422
	2,134,775	453,680
	5,315,726	3,461,888
Less: transfers to Non-Tax Revenue of Canada	2,315,726	280,937
Balance, end of year	$3,000,000	$3,180,951

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS

1. Accounting policies
   a) Merging of the Supply Revolving Fund and the Printing Revolving Fund

      Treasury Board Minute 731372 authorized that the operations of the Supply Revolving Fund and the Printing Revolving Fund be combined, effective April 1, 1975 and that the new fund be called the Supply Revolving Fund.

      The Supply Revolving Fund authority for utilization of funds was increased to $75,000,000 in total. Separate legislation and authorities of the Printing Revolving Fund were deleted at the same time. Comparative figures for 1975 have been stated on a combined basis.
      For administrative purposes, the operations of general supply and printing are accounted for separately. Condensed operating statements for the period ended March 31, 1976 are shown in Schedules A and B.
   b) Depreciation
      Depreciation is calculated on a straight-line basis over the estimated useful life of the fixed assets, generally 5 to 10 years, except for those financed from parliamentary appropriations or surpluses and transferred to the Supply Revolving Fund at appraised values. These assets are being depreciated, on a straight-line basis, at 20% per annum with effect from April 1, 1971.
   c) Recording of Revenue and Expense,
      Revenue and expense are recorded on the accrual basis of accounting with the exception of vacation pay and employment termination benefits which are expended in the period in which the payments are made.

2. Fixed Assets
   Fixed assets financed from parliamentary appropriations and transferred to the Supply Revolving Fund during 1972, 1973 and 1974 are recorded in the accounts of the Fund at an appraised value, as determined by officers of the Department of Supply and Services.

3. Lease obligations
   A contract approved by Treasury Board Minute 723506 of November 29, 1973 provided for the lease, installation and maintenance of computers and peripheral equipment for use in the printing operations for a four-year period.

Appendix 3–*Concluded*

Supply Revolving Fund–*Concluded*

NOTES TO FINANCIAL STATEMENTS–*Concluded*

Rental charges during the year for this equipment amounted to $429,084. The remaining lease liability at March 31, 1976 for the period April 1, 1976 to December 31, 1977 under this contract totals $324,750.

4. Extraordinary item

The extraordinary item in 1975 of $1,069,000 represents a transfer to the Department of Supply and Services Administration Program – Vote 1 of the estimated cost of the special cost of living salary increases granted to government employees effective April 1, 1974 and included in the operating expenses of the Fund. An allotment of funds to cover the cost of these increases was made to that Vote from Treasury Board Vote 7b (Government contingencies–Cost of Living Increases) authorized by Appropriation Act No. 4, 1974-75, c.21.

5. Retained earnings

Treasury Board Minute 731372 limits the retained earnings which the Supply Revolving Fund can carry; amounts in excess of $3,000,000 are required to be remitted to the Consolidated Revenue Fund. In order to comply with this requirement, $2,315,726 will be transferred to non-tax revenue of Canada.

AUDITOR GENERAL OF CANADA

Ottawa, Ontario
July 6, 1976

THE HONOURABLE JEAN-PIERRE GOYER, P.C., LL.B., M.P.,
MINISTER OF SUPPLY AND SERVICES,
OTTAWA, ONTARIO.

Dear Mr. Goyer,

I have examined the balance sheet of the Supply Revolving Fund as at March 31, 1976 and the related statements of operations and retained earnings for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Fund as at March 31, 1976 and the results of its operations for the year then ended, in accordance with the accounting policies set out in Note 1, applied on a basis consistent with that of the preceding year.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada

Appendix 4

Expositions Revolving Fund

See–**Department of Labour** (Section 12)

Appendix 5

Publishing Revolving Fund

See–**Department of Labour** (Section 12)

SECTION 26

1975-76
PUBLIC ACCOUNTS

Transport

Department
Atlantic Pilotage Authority
Canadian National Railways
Canadian Transport Commission
Great Lakes Pilotage Authority Ltd.
Laurentian Pilotage Authority
National Harbours Board
Northern Transportation Company Limited
Pacific Pilotage Authority
St. Lawrence Seaway Authority

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Appropriations and expenditures	26.4
Total cost of programs	26.8
Programs by activities	26.9
Grants, contributions and other transfer payments	26.11
Net expenditure by program and standard object	26.13
Departmental summary	26.14
Revenue statement	26.18
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TRANSPORT

Department

Objectives

—To ensure that national transportation policy influences and responds to the objectives and programs of the private and public sectors.

—To provide facilities and to foster the optimum development of the Marine, Air and Surface modes of transport, consistent with the protection of the environment, on a cost-recoverable basis to the maximum practicable extent.

—To identify, interpret, design, support, guide and develop technological and operational changes in transportation systems and their components that will make significant contributions to the effective utilization of the national transportation resource to meet the requirements of national economic and social needs.

Atlantic Pilotage Authority
Great Lakes Pilotage Authority Ltd.
Laurentian Pilotage Authority
Pacific Pilotage Authority

Objective

—To ensure the safe and orderly passage of Canadian and foreign vessels through the Canadian territorial waters assigned to the Authorities on a cost-recoverable basis to the maximum practicable extent.

Canadian Transport Commission

Objective

—To promote the co-ordination and harmonization of the operations of all carriers engaged in transport by railways, water, aircraft, extra-provincial motor vehicle transport and commodity pipelines through effective economic regulation, research and participation in policy development, and in the rail mode to foster optimum development of safety regulations consistent with the public interest.

National Harbours Board

Objective

—This program contributes to the objectives of the Marine Transportation Program.

Northern Transportation Company Limited

Objective

—To provide a general transportation service throughout Northern Canada and the Arctic, together with related intermodal services.

St. Lawrence Seaway Authority

Objective

—This program contributes to the objectives of the Marine Transportation Program.

Note: In 1975-76 the Canada and Quebec Pension Plans and the Death Benefit Account were charged to each department. In prior years the costs were entirely reflected in Treasury Board's budgetary expenditures.

For comparative purposes the 1974-75 figures have been adjusted.

Appropriations and Expenditures

Vote		1975-76 Appropriations	1975-76 Expenditures	Unexpended Balances	1974-75 Expenditures
		$	$	$	$
	Department				
	HEADQUARTERS PROGRAM				
1	Operating expenditures including reimbursement of the Ministry of Transport Revolving Fund in the amount of $200,000 for the value of stores which have become obsolete, unserviceable, lost or destroyed and authority to spend revenue received during the year $ 18,467,000 00				
	1a 1,576,000 00				
	1b To authorize the transfer of $1,049,999 from Transport Vote 45, Appropriation Act No. 3, 1975, for the purposes of this Vote 1 00				
	Transfer from Vote 45 . . . . . 1,049,999 00				
	Transfer from Treasury Board Vote 15 public service bilingualism 229,900 00	21,322,900 00	20,766,613 03	556,286 97	14,082,288 54
5	Capital expenditures	8,600,000 00	3,538,577 29	5,061,422 71	
Stat.	Minister of Transport—Salary and motor car allowance	25,655 79	25,655 79		16,999 92
Stat.	Contributions to employee benefit plans	1,489,000 00	1,489,000 00		1,206,600 00
Stat.	Refunds of amounts credited to revenue in previous years	47,620 67	47,620 67		12,909 19
		31,485,176 46	*25,867,466 78*	*5,617,709 68*	*15,318,797 65*
	MARINE TRANSPORTATION PROGRAM				
10	Operating expenditures, the grants listed in the Estimates, contributions, the payment of excepted expenses incurred in respect of Canadian distressed seamen as defined in Section 306 of the Canada Shipping Act, authority to make recoverable advances for transportation, stevedoring and other shipping services performed on behalf of individuals, outside agencies and other governments and authority to spend revenue received during the year . . . . . $ 126,276,000 00				
	10a To extend the purposes of Transport Vote 10, Appropriation Act No. 3, 1975, to authorize the Minister, subject to the approval of the Governor in Council, to enter into an agreement with private shipping companies for the purpose of building and operating jointly an Arctic Class 2 icebreaking cargo vessel 1 00				
	10b To authorize the transfer of $4,893,999 from Transport Vote 15, Appropriation Act No. 3, 1975, for the purposes of this Vote 1 00				
	Transfer from Vote 15 . . . . . 4,893,999 00				
	Transfer from Treasury Board Vote 5 contingencies . 6,402,000 00				
	Transfer from Treasury Board Vote 15 public service bilingualism 276,885 00	137,848,886 00	135,239,803 88	2,609,082 12	112,316,793 48
15	Capital expenditures including payments to provinces or municipalities as contributions towards construction done by those bodies . . . . . $ 48,853,000 00				
	Less transfer to Vote 10 . . . . . 4,893,999 00	43,959,001 00	41,613,188 26	2,345,812 74	43,684,703 48
Stat.	Contributions to employee benefit plans	8,493,000 00	8,493,000 00		7,686,000 00
Stat.	Federal Court awards.	748,162 94	748,162 94		1,486,175 59
Stat.	Refunds of amounts credited to revenue in previous years	1,588 15	1,588 15		1,924 06
		191,050,638 09	*186,095,743 23*	*4,954,894 86*	*165,175,596 61*
	AIR TRANSPORTATION PROGRAM				
20	Operating expenditures including expenditures on other than federal property and authority to spend revenue received during the year including the spending of an amount equal, in the opinion of the Minister of National Revenue, to the net amount received during the year from the Air Transportation Tax payable under Part II of the Excise Tax Act minus the portion thereof credited to the Airports Revolving Fund . . . . . $ 184,009,000 00				
	20a 5,890,723 00				
	Transfer from Treasury Board Vote 5 contingencies . 9,099,753 00				
	Transfer from Treasury Board Vote 15 public service bilingualism 550,700 00				
	199,550,176 00				
	Less transfer to Vote 30 . . . . . 849,999 00	198,700,177 00	189,991,543 85	8,708,633 15	185,916,896 84
25	Capital expenditures including contributions towards construction done by local or private authorities . . $111,099,000 00				
	25a 2,604,808 00				
	Transfer from Treasury Board Vote 5 contingencies . 267,690 00	113,971,498 00	104,883,393 17	9,088,104 83	218,838,239 06

Appropriations and Expenditures—*Continued*

Vote		1975-76 Appropriations	1975-76 Expenditures	Unexpended Balances	1974-75 Expenditures
		$	$	$	$
	Department—*Continued*				
	AIR TRANSPORTATION PROGRAM—*Concluded*				
30	The grants listed in the Estimates and contributions . $ 5,775,000 00				
	30a 3,400,000 00				
	30b To authorize the transfer of $849,999 from Transport Vote 20, Appropriation Act No. 3, 1975 for the purposes of this Vote 1 00				
	Transfer from Vote 20 . . . . . 849,999 00	10,025,000 00	8,332,411 24	1,692,588 76	11,162,033 23
Stat.	Contributions to employee benefit plans	20,309,000 00	20,309,000 00		15,149,100 00
		343,005,675 00	*323,516,348 26*	*19,489,326 74*	*431,066,269 13*
	SURFACE TRANSPORTATION PROGRAM				
40	Operating expenditures, including payments in respect of the deficits of the Digby–Saint John ferry service, and payment to the Canadian National Railway Company to be applied by the Company in payment of the deficits arising in the operations in the calendar year 1975 of the following ferry services: Newfoundland Ferry and Terminals; Newfoundland Coastal Service, Prince Edward Island Ferry and Terminals and Yarmouth, N.S.–Bar Harbour, Maine, U.S.A.	109,571,000 00	107,669,833 10	1,901,166 90	98,686,218 52
45	Capital expenditures, including expenditures on works on other than federal property . . . . . $ 32,860,000 00				
	Less transfer to Vote 1 . . . . . 1,049,999 00	31,810,001 00	16,029,447 87	15,780,553 13	24,172,553 20
50	The grant listed in the Estimates, contributions including payments to supplement pension allowances under the Intercolonial and Prince Edward Island Railway Employees' Provident Fund Act so as to make the minimum allowance payable in the calendar year 1975 $50 per month instead of $20 per month as fixed by the said Act . . . $ 67,051,000 00				
	50a 26,120,000 00	93,171,000 00	52,190,975 10	40,980,024 90	148,279,659 63
Stat.	Payments to the Canadian National Railway Company in respect of the termination of the collection of tolls on the Victoria Bridge, Montreal .	1,142,388 37	1,142,388 37		1,137,200 22
Stat.	Contributions to employee benefit plans	415,000 00	415,000 00		295,300 00
		236,109,389 37	*177,447,644 44*	*58,661,744 93*	*272,570,931 57*
	TRANSPORTATION DEVELOPMENT AGENCY PROGRAM				
60	Program expenditures, the grants listed in the Estimates and authority to spend revenue received during the year . . . . . $ 14,671,000 00				
	60a 525,000 00	15,196,000 00	11,303,430 84	3,892,569 16	10,395,915 16
Stat.	Contributions to employee benefit plans	245,000 00	245,000 00		138,900 00
		15,441,000 00	*11,548,430 84*	*3,892,569 16*	*10,534,815 16*
		817,091,878 92	724,475,633 55	92,616,245 37	894,666,410 12
	Atlantic Pilotage Authority				
62b	Payment to the Atlantic Pilotage Authority, upon application by the Minister to be applied in payment of the excess of the expenditures over the revenues of the authority during the period April 1, 1975 to March 31, 1976	1,930,000 00	1,930,000 00		1,054,000 00
	Canadian National Railways				
63b	Payment to the Canadian National Railway Company to be applied by the Company in payment of the deficit arising in the calendar year 1975 in respect of the Canadian National Railways System	35,000,000 00	16,367,907 00	18,632,093 00	37,732,650 00
	Canadian Transport Commission				
80	Operating expenditures . . . . . $ 18,815,000 00				
	Transfer from Treasury Board Vote 15 public service bilingualism 96,500 00				
	18,911,500 00				
	Less transfer to Vote 85 . . . . . 5,000 00	18,906,500 00	17,980,868 37	925,631 63	14,198,840 95
85	The grants listed in the Estimates and contributions including an amount of $25,000,000 to be credited to the Railway Grade Crossing Fund in the current fiscal year for the purposes of the Fund; and to provide that Subsection (2) of Section 6 of the Atlantic Region Freight Assistance Act shall not apply in the case of the payment of assistance in the current fiscal year to truckers pursuant to Subsection (1) of Section (6) of that Act . . . . . $ 53,416,000 00				

Appropriations and Expenditures—*Continued*

Vote		1975-76 Appropriations	1975-76 Expenditures	Unexpended Balances	1974-75 Expenditures
		$	$	$	$
Canadian Transport Commission—*Concluded*					
85a To extend the purposes of Transport Vote 85, Appropriation Act No. 3, 1975, (a) to authorize, in the current and subsequent fiscal years, pursuant to such regulations as the Governor in Council may make in that behalf, the payment of such amounts, by way of interim or advance payments (i) under sections 256, 258 and 261 of the Railway Act to any company referred to in these sections in respect of losses incurred within the meaning of these sections by such company in a financial year, and (ii) under section 272 of the Railway Act to any Company referred to in that section in connection with the assistance payable within the meaning of that section to such company for a financial year as may be determined and recommended by the Canadian Transport Commission under the said regulations and to authorize the said Commission to adjust any payments it proposes to recommend under sections 256, 258, 261 or 272 of the Railway Act or under the said regulations in any period for or on account of any underpayment or overpayment made thereunder in an earlier period (b) to authorize the transfer of $5,000 from Transport Vote 80, Appropriation Act No. 3, 1975, for the purposes of this Vote and					
to provide a further amount of	6,484,841 00				
85b	495,000 00				
Transfer from Vote 80	5,000 00	60,400,841 00	44,334,712 77	16,066,128 23	53,111,417 49
Stat. Payments to railway and transportation companies of amounts determined pursuant to the provisions of the Railway Act (R.S. c. R-2) and Vote 85a, Appropriation Act No. 4, 1975		326,168,637 68	326,168,637 68		242,755,058 48
Stat. Payments to railway and trucking companies of amounts determined pursuant to the provisions of the Atlantic Region Freight Assistance Act		23,692,377 81	23,692,377 81		21,747,895 17
Stat. Contributions to employee benefit plans		1,662,000 00	1,662,000 00		1,383,400 00
Stat. Refunds of amounts credited to revenue in previous years		22 07	22 07		91 99
		430,830,378 56	413,838,618 70	16,991,759 86	333,196,704 08
Great Lakes Pilotage Authority, Ltd.					
86b Payment to the Great Lakes Pilotage Authority, Ltd., upon application by the Minister, to be applied in payment of the excess of the expenditures over the revenues of the Authority during the period April 1, 1975 to March 31, 1976		1,315,000 00	1,216,150 92	98,849 08	2,135,050 64
Laurentian Pilotage Authority					
88b Payment to the Laurentian Pilotage Authority, upon application by the Minister, to be applied in payment of the excess of the expenditures over the revenues of the Authority during the period April 1, 1975 to March 31, 1976		397,000 00	316,233 10	80,766 90	2,174,000 00
National Harbours Board					
90 Payment to the National Harbours Board to be applied in payment of the deficit (exclusive of interest on advances authorized by Parliament and depreciation on capital structures) expected to be incurred in the calendar year 1975 in the operation of the Jacques Cartier Bridge, Montreal Harbour	$ 4,200,000 00				
Less transfer to:					
Vote 91a	$449,999 00				
Vote 92b	674,999 00				
	1,124,998 00	3,075,002 00	1,285,349 00	1,789,653 00	722,170 00

Appropriations and Expenditures–*Concluded*

Vote		1975-76 Appropriations	1975-76 Expenditures	Unexpended Balances	1974-75 Expenditures
		$	$	$	$
	National Harbours Board–*Concluded*				
91a	Payment to the National Harbours Board to be applied in payment of the deficit (exclusive of interest on advances authorized by Parliament and depreciation on capital structures) expected to be incurred in the calendar year 1975 in the operation of Halifax Harbour–To authorize the transfer of $449,999 from Transport Vote 90, Appropriation Act No. 3, 1975, for the purposes of this Vote ..... $ 1 00 Transfer from Vote 90 ..... 449,999 00	450,000 00	450,000 00		374,861 00
92b	Payment to the National Harbours Board to be applied in payment of the deficit (exclusive of interest on advances authorized by Parliament and depreciation on capital structures) incurred in the calendar year 1975 in the operation of Churchill and Prince Rupert Harbours–To authorize the transfer of $674,999 from Transport Vote 90, Appropriation Act No. 3, 1975, for the purposes of this Vote ..... $ 1 00 Transfer from Vote 90 ..... 674,999 00	675,000 00	368,209 00	306,791 00	
		4,200,002 00	2,103,558 00	2,096,444 00	1,097,031 00
	Northern Transportation Company Limited				
99b	Payment to the Northern Transportation Company Limited to defray the excess of costs over revenues of the 1975 Keewatin Resupply operation	800,000 00	771,108 00	28,892 00	
	Pacific Pilotage Authority				
102b	Payment to the Pacific Pilotage Authority, upon application by the Minister, to be applied in payment of the excess of the expenditures over the revenues of the Authority during the period April 1, 1975 to March 31, 1976	264,000 00	175,055 76	88,944 24	284,512 86
	The St. Lawrence Seaway Authority				
	DEEP WATERWAY PROGRAM				
105	Payments to The St. Lawrence Seaway Authority upon application approved by the Minister of Transport, made by the Authority to the Minister of Finance, to be applied by the Authority in payment of the excess of the expenditures over the revenues of the Authority during the period January 1, 1975 to March 31, 1976 in respect of the operation of the Welland Canal Section of the deep waterway between the Port of Montreal and Lake Erie ..... $ 33,660,000 00 105a 9,200,000 00	42,860,000 00	40,214,403 44	2,645,596 56	31,715,837 89
	ENTRUSTED (NON-TOLL) CANALS PROGRAM				
110	Payments to The St. Lawrence Seaway Authority in respect of the operating deficit and capital requirements for the year 1975-76 of the canals and works entrusted to it with the approval of the Governor in Council and to authorize the disbursement by the Authority of revenues derived from the operating and management of such canals and works	1,430,000 00	1,361,050 85	68,949 15	1,474,237 00
Stat.	Payments to The St. Lawrence Seaway Authority of an amount equal to the net proceeds realized from the sale of property under the administration or control of the Authority and paid into the Consolidated Revenue Fund	66,548 27	66,548 27		250,711 25
		44,356,548 27	41,642,002 56	2,714,545 71	33,440,786 14
	Total	1,336,184,807 75	1,202,836,267 59	133,348,540 16	1,305,781,144 84

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	*Less:* Receipts credited to revenue	*Less:* Services provided to other departments	*Add:* Services provided by other departments	*Add:* Accommodation provided by this department	Total cost of programs
Department							
HEADQUARTERS	1975-76	25,868	115		2,224		27,977
	1974-75	15,319	24		1,343		16,638
MARINE TRANSPORTATION	1975-76	186,096	319		3,888	3,000	192,665
	1974-75	165,175	174		4,085	2,967	172,053
AIR TRANSPORTATION	1975-76	323,516	633	5,954	11,247	13,850	342,026
	1974-75	431,066	374	5,201	9,811	9,115	444,417
SURFACE TRANSPORTATION	1975-76	177,448	3,587		385		174,246
	1974-75	272,571	3,002		313		269,882
TRANSPORTATION DEVELOPMENT AGENCY	1975-76	11,548			483		12,031
	1974-75	10,535	6		264		10,793
Total department	1975-76	724,476	*4,654	5,954	18,227	16,850	748,945
	1974-75	894,666	3,580	5,201	15,816	12,082	913,783
Canadian National Railways	1975-76	16,368					16,368
	1974-75	37,733					37,733
Canadian Transport Commission	1975-76	413,839	144		1,467		415,162
	1974-75	333,197	211		1,522		334,508
National Harbours Board	1975-76	2,103					2,103
	1974-75	1,097					1,097
Northern Transportation Company Limited	1975-76	771					771
	1974-75						
St. Lawrence Seaway Authority							
DEEP WATERWAY	1975-76	40,214					40,214
	1974-75	31,716					31,716
ENTRUSTED (NON-TOLL) CANALS	1975-76	1,428	10				1,418
	1974-75	1,725	6				1,719
Total St. Lawrence Seaway Authority	1975-76	41,642	10				41,632
	1974-75	33,441	6				33,435
Pilotage Authorities	1975-76	3,637					3,637
	1974-75	5,647					5,647
Grand total	1975-76	1,202,836	4,808	5,954	19,694	16,850	1,228,618
	1974-75	1,305,781	3,797	5,201	17,338	12,082	1,326,203

*Does not include the following "Return on Investment" credited to revenue (in thousands of dollars) Canadian National Railways $90,674, Air Canada $30,379, National Harbours Board $1,237, Northern Transportation Company Limited $4,025, St Lawrence Seaway Authority $23,919, Various Harbour Commissions $443, Other $563.

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Department								
HEADQUARTERS PROGRAM								
Executive	1,762	1,644		19			1,762	1,663
Administrative support and common services	22,909	22,732	8,600	3,766			31,509	26,498
Arctic transportation agency	534	417					534	417
	25,205	24,793	8,600	3,785			33,805	28,578
Less: receipts and revenues credited to the vote	2,320	2,710					2,320	2,710
	22,885	22,083	8,600	3,785			31,485	25,868
Less: receipts credited to revenue		115						115
Add: services provided by other departments	2,224	2,224					2,224	2,224
Total cost of program	25,109	24,192	8,600	3,785			33,709	27,977
MARINE TRANSPORTATION PROGRAM								
Administration	11,607	11,607					11,607	11,607
Terminal facilities	1,074	1,074	4,798	4,798	25	25	5,897	5,897
Way facilities	132,661	129,928	39,072	36,726	2	2	171,735	166,656
Marine safety	8,056	8,056	64	64	29	15	8,149	8,135
Contributions to employee benefit plans	8,493	8,493					8,493	8,493
	161,891	159,158	43,934	41,588	56	42	205,881	200,788
Less: receipts and revenues credited to the vote	14,830	14,692					14,830	14,692
	147,061	144,466	43,934	41,588	56	42	191,051	186,096
Less: receipts credited to revenue		319						319
Add: services provided by other departments	3,888	3,888					3,888	3,888
accommodation provided by this department	3,000	3,000					3,000	3,000
Total cost of program	153,949	151,035	43,934	41,588	56	42	197,939	192,665
AIR TRANSPORTATION PROGRAM								
Airports and associated ground services	83,991	83,926	83,473	74,884	9,384	7,763	176,848	166,573
Air navigational services	148,632	148,689	46,723	27,195	580	517	195,935	176,401
Regulatory services	27,101	27,029	606	694	61	52	27,768	27,775
Construction services	13,344	13,330	1,777	1,396			15,121	14,726
Administration	20,053	20,044	747	714			20,800	20,758
Contributions to employee benefit plans	20,309	20,309					20,309	20,309
	313,430	313,327	133,326	104,883	10,025	8,332	456,781	426,542
Less: anticipated capital lapse			19,354				19,354	
receipts and revenues credited to the vote	58,345	67,029					58,345	67,029
amounts recoverable from atmospheric environment service	7,388	7,388					7,388	7,388
amounts recoverable from marine program	16,129	16,169					16,129	16,169
amounts recoverable from self-supporting airports and associated ground services (revolving fund)	10,878	11,205					10,878	11,205
amounts recoverable from transportation development agency	1,681	1,235					1,681	1,235
	219,009	210,301	113,972	104,883	10,025	8,332	343,006	323,516
Less: receipts credited to revenue		633						633
services provided to other departments	5,954	5,954					5,954	5,954
Add: services provided by other departments	11,247	11,247					11,247	11,247
accommodation provided by this department	13,850	13,850					13,850	13,850
Total cost of program	238,152	228,811	113,972	104,883	10,025	8,332	362,149	342,026

Programs by Activities–*Continued*

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Department–*Concluded*								
SURFACE TRANSPORTATION PROGRAM								
Administration	4,211	4,753	17	69	86,020	45,123	90,248	49,945
Ferry services	100,000	98,385	25,690	13,082			125,690	111,467
Road and motor vehicle safety	5,360	4,532	6,103	2,878	140	118	11,603	7,528
Supplementary pensions					7,011	6,951	7,011	6,951
Statutory payments					1,142	1,142	1,142	1,142
Contributions to employee benefit plans	415	415					415	415
	109,986	108,085	31,810	16,029	94,313	53,334	236,109	177,448
Less: receipts credited to revenue		3,587						3,587
Add: services provided by other departments	385	385					385	385
Total cost of program	110,371	104,883	31,810	16,029	94,313	53,334	236,494	174,246
TRANSPORTATION DEVELOPMENT AGENCY PROGRAM								
Administration	2,276	1,966	25	16			2,301	1,982
Transportation systems research and development	8,166	6,695		62	1,205	876	9,371	7,633
Technology development	4,269	2,349					4,269	2,349
	14,711	11,010	25	78	1,205	876	15,941	11,964
Less: receipts and revenues credited to the vote	500	416					500	416
	14,211	10,594	25	78	1,205	876	15,441	11,548
Add: services provided by other departments	483	483					483	483
Total cost of program	14,694	11,077	25	78	1,205	876	15,924	12,031
Canadian Transport Commission								
Administrative and supporting services	4,275	4,618	43	60			4,318	4,678
Regulatory and control	7,985	5,923	57	48	385,247	384,181	393,289	390,152
Railway safety	2,791	3,324	6	20	25,000	10,000	27,797	13,344
Research	3,391	3,352	22	13	15	15	3,428	3,380
International relations	334	621	2	2			336	623
Contributions to employee benefit plans	1,662	1,662					1,662	1,662
	20,438	19,500	130	143	410,262	394,196	430,830	413,839
Less: receipts credited to revenue		144						144
Add: services provided by other departments	1,531	1,467					1,531	1,467
Total cost of program	21,969	20,823	130	143	410,262	394,196	432,361	415,162
National Harbours Board								
Harbours	1,125	818					1,125	818
Bridges and autoroutes	3,075	1,285					3,075	1,285
Total cost of program	4,200	2,103					4,200	2,103

Programs by Activities–*Concluded*

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
St. Lawrence Seaway Authority								
DEEP WATERWAY PROGRAM								
Montreal–Lake Ontario section								
Welland canal section	42,860	40,214					42,860	40,214
ENTRUSTED (NON-TOLL) CANALS PROGRAM								
Administration, operation and maintenance	1,554	1,501	24	11			1,578	1,512
Less: revenues of the corporation	81	84					81	84
	1,473	1,417	24	11			1,497	1,428
Less: receipts credited to revenue		10						10
Total cost of program	1,473	1,407	24	11			1,497	1,418
PILOTAGE AUTHORITIES PROGRAM								
Atlantic Pilotage Authority	1,930	1,930					1,930	1,930
Great Lakes Pilotage Authority Ltd	1,315	1,216					1,315	1,216
Laurentian Pilotage Authority	397	316					397	316
Pacific Pilotage Authority	264	175					264	175
Total cost of program	3,906	3,637					3,906	3,637

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1975-76 Appropriations	1975-76 Expenditures	1974-75 Expenditures
Department			
MARINE TRANSPORTATION PROGRAM			
Grants to institutions assisting sailors	12	12	12
Grant to the Canada Safety Council	2	2	2
Fees for membership in the International Association of Lighthouse Authorities and for membership in the Permanent International Association of Navigational Congresses	2	2	2
Canada's share of the cost of the North Atlantic Ice Patrol	15	1	11
Contribution to the province of Newfoundland for the Corner Brook Harbour Development Study as authorized under Transport Vote 15	25	25	
	56	*42*	*27*
AIR TRANSPORTATION PROGRAM			
Grant to Royal Canadian Flying Clubs Association	10	10	10
Grants to flying clubs, schools and instructors	50	41	43
Contributions towards the operation of municipal or other airports	3,129	4,268	1,937
Contributions to assist in the establishment or improvement of local airports and related facilities	2,000	1,467	1,275
Contributions to assist in the construction of/or improvements to facilities at feeder airports	855	148	142
Ex-gratia payments to former owners of expropriated properties at Mirabel, Quebec	3,230	1,710	7,308
Payments to other governments or international agencies for the operation and maintenance of airports, air navigation and airways facilities	565	504	447
Operating subsidy–Toronto Island airport	170	170	
Payments to an international agency for the operation and maintenance of the Aerosat Coordination Office	15	13	
Contributions to Flight Safety Foundation	1	1	
	10,025	*8,332*	*11,162*
SURFACE TRANSPORTATION PROGRAM			
Grant to the province of Ontario for the acquisition of rolling stock for a three train peak period commuter rail service between Toronto's Union Station and Richmond Hill, Ontario	9,700	9,664	
Contributions, in accordance with terms and conditions prescribed by the Governor in Council, to the Government of British Columbia to assist the British Columbia Railway Company in the construction and operation of certain rail lines in accordance with the terms and conditions contained in an agreement with the Government of British Columbia	27,000		
Contributions, in accordance with terms and conditions prescribed by the Governor in Council, to the Provinces of British Columbia, Alberta, Saskatchewan and Manitoba to assist in extending the network of highways and road facilities in the northern areas of the province	10,000	10,000	7,100
Contributions, in accordance with terms and conditions prescribed by the Governor in Council, to the Provinces of Alberta, Saskatchewan and Manitoba to assist in upgrading the primary highway network	22,020	21,875	15,700
Payments to for-hire highway transportation companies, non-federally regulated railway companies and water transportation companies whose tariffs are differentially related to railway tariffs for revenues foregone as a result of the rail rate freeze under terms and conditions approved by the Governor in Council	2,000	1,821	
Contributions to municipalities to assist in a program of railway relocation	14,625	1,094	
Contribution to the City of Sudbury towards the cost of constructing the Drinkwater overpass	375	375	
Contributions to selected research agencies to assist them in undertaking research projects and studies which contribute to the traffic accident countermeasures development program	50	28	28
Contribution to Roads and Transportation Association of Canada	90	90	55
Allowances to former employees of Newfoundland railways, steamships and telecommunications services transferred to Canadian National Railways	811	934	825
Intercolonial and Prince Edward Island Railway Employees' Provident Fund–Payment to Canadian National Railways in respect of the 1975 deficit of the said fund and to reimburse the Canadian National Railway Company for payments made to supplement pension allowances under the Intercolonial and Prince Edward Island Railway Employees' Provident Fund Act so as to make the minimum allowance payable in the calendar year 1975 $50 per month instead of $20 per month as fixed by the said Act	6,200	6,017	6,261
Payments to the Canadian National Railway Company in respect of the termination of the collection of tolls on the Victoria Bridge, Montreal (Vote 107, Appropriation Act No. 5, 1963)	1,142	1,142	1,137
Contribution to Air Canada as reimbursement for interest payable on loan for construction of maintenance hangar at Winnipeg under Agreement No. 100159 approved by the Governor in Council	300	294	
Expenditures not required for the current year			118,311
	94,313	*53,334*	*149,417*
TRANSPORTATION DEVELOPMENT AGENCY PROGRAM			
Grants in aid of transportation research to universities, other organizations, university students and other individuals	590	516	715
Contributions for the support of transportation studies at universities	365	360	
Payment of a contribution to the start-up costs of Skywest	250		
	1,205	*876*	*715*
Total department	105,599	62,584	161,321

Grants, Contributions and Other Transfer Payments–*Concluded*

(in thousands of dollars)

	1975-76 Appropriations	1975-76 Expenditures	1974-75 Expenditures
Canadian Transport Commission			
Grants in aid of transportation research to universities, other organizations and individuals	15	15	10
Maritime Freight Rates Act (R.S. c. M-3)–			
Payment to the railway companies operating in the select territory designated by the Act, of the difference occurring on account of the application of the Act, between the tariff tolls and normal tolls under approved tariffs (estimated and certified to the Minister of Transport by the Canadian Transport Commission) on all traffic moved during the calendar year 1975:			
Canadian National Railway Company	13,700	13,116	12,526
Canada and Gulf Terminal Railway	100	75	103
Canadian Pacific Railway Company	1,163	1,162	1,212
Dominion Atlantic Railway	403	292	301
Devco Railway (Cumberland Railway Company)	1,090	1,044	556
Grand Falls Central Railway Company	300	197	236
Canadian Pacific Express Company Limited	134	134	126
	16,890	*16,020*	*15,060*
Payment of operating subsidies to regional air carriers	2,495	2,495	1,891
Steamship subventions for coastal services	16,001	15,805	11,151
Payments to railway and trucking companies under the Atlantic Region Freight Assistance Act (R.S. c. A-18)	23,692	23,692	21,748
Payments to railway and transportation companies of amounts determined pursuant to the provisions of the Railway Act (R.S. c. R-2) and Vote 85a, Appropriation Act No. 4, 1975	326,169	*326,169	242,755
Amounts to be credited to the Railway Grade Crossing Fund	25,000	10,000	25,000
	393,357	*378,161*	*302,545*
	410,262	394,196	317,615
Grand total	515,861	456,780	478,936

*Payments consisted of: Canadian National Railway Company Montreal Quebec $229,861,995, Canadian Pacific Limited Montreal Quebec $91,542,598, Northern Alberta Railway Company Edmonton Alta $4,412,109, Ontario Northland Railway Company Hamilton Ont $238,236, Toronto, Hamilton and Buffalo Railway Company Hamilton Ontario $113,700.

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Headquarters Program	Marine Transportation Program	Air Transportation Program	Surface Transportation Program
(1) Salaries and wages	13,562	81,027	197,944	3,619
	13,355	**79,286**	**191,774**	**3,533**
	10,395	*65,133*	*168,822*	*2,538*
(1) Other personnel costs	1,489	9,347	24,193	425
	1,489	**9,437**	**24,832**	**425**
	1,231	*8,459*	*19,375*	*483*
(2) Transportation and communications	1,311	7,935	19,449	621
	1,204	**8,154**	**23,297**	**529**
	927	*8,112*	*21,072*	*396*
(3) Information	1,699	440	615	232
	1,262	**686**	**168**	**85**
	177	*562*	*223*	*73*
(4) Professional and special services	3,052	29,974	41,824	4,599
	3,514	**31,938**	**45,144**	**4,564**
	1,921	*27,135*	*41,930*	*2,976*
(5) Rentals	1,114	1,658	1,447	
	1,315	**2,326**	**1,910**	**42**
	992	*1,688*	*1,937*	*17*
(6) Purchased repair and upkeep	1,608	9,656	3,781	73
	1,087	**7,760**	**2,901**	**206**
	107	*8,053*	*3,604*	*56*
(7) Utilities, materials and supplies	1,028	18,312	34,657	397
	1,321	**23,075**	**31,900**	**413**
	1,151	*20,821*	*28,884*	*210*
(8) Construction and acquisition of land, buildings and equipment	8,600	18,091	105,091	21,480
	3,539	**10,932**	**81,744**	**6,778**
	470	*20,751*	*203,892*	*3,954*
(9) Construction and acquisition of machinery and equipment		28,552	18,090	10,330
	246	**26,311**	**14,216**	**9,157**
	140	*18,912*	*9,066*	*20,218*
(10) Grants, contributions and other transfer payments		56	10,025	94,313
		42	**8,332**	**53,334**
		27	*11,162*	*149,417*
(12) All other expenditures	342	833	515	100,020
	246	**841**	**324**	**98,382**
	183	*1,655*	*7,528*	*92,233*
(1-12) Total	33,805	205,881	457,631	236,109
	28,578	**200,788**	**426,542**	**177,448**
	17,694	*181,308*	*517,495*	*272,571*
(13) *Less:* receipts and revenues credited to the vote	2,320	14,830	114,625	
	2,710	**14,692**	**103,026**	
	2,375	*16,133*	*86,429*	
Total net expenditures	31,485	191,051	343,006	236,109
	25,868	**186,096**	**323,516**	**177,448**
	15,319	*165,175*	*431,066*	*272,571*

Amounts in roman type are 1975-76 appropriations.
Amounts in **bold face** type are 1975-76 expenditures.
Amounts in *italic* type are 1974-75 expenditures.

Transportation Development Agency Program	Total Department	Canadian National Railways	Canadian Transport Commission	National Harbours Board	Northern Transportation Company Limited	St. Lawrence Seaway Authority	Pilotage Authorities	Total
2,145	298,297		13,656					311,953
1,362	**289,310**		**12,885**					**302,195**
1,122	*248,010*		*10,454*					*258,464*
260	35,714		1,662					37,376
245	**36,428**		**1,662**					**38,090**
144	*29,692*		*1,383*					*31,075*
270	29,586		1,258					30,844
206	**33,390**		**1,303**					**34,693**
164	*30,671*		*1,132*					*31,803*
10	2,996		270					3,266
	2,201		**221**					**2,422**
	1,035		*53*					*1,088*
8,267	87,716		2,890					90,606
6,784	**91,944**		**2,676**					**94,620**
4,659	*78,621*		*1,887*					*80,508*
210	4,429		32					4,461
129	**5,722**		**26**					**5,748**
74	*4,708*		*30*					*4,738*
178	15,296		142					15,438
149	**12,103**		**141**					**12,244**
2	*11,822*		*17*					*11,839*
155	54,549		458					55,007
149	**56,858**		**549**					**57,407**
86	*51,152*		*387*					*51,539*
	153,262							153,262
48	**103,041**			**442**				**103,483**
681	*229,748*			*197*				*229,945*
25	56,997		168			24		57,189
29	**49,959**		**143**			**11**		**50,113**
740	*49,076*		*210*			*4*		*49,290*
1,205	105,599		410,262					515,861
876	**62,584**		**394,196**					**456,780**
715	*161,321*		*317,615*					*478,936*
3,216	104,926	35,000	32	4,200	800	44,414	3,906	193,278
1,987	**101,780**	**16,368**	**37**	**1,661**	**771**	**41,715**	**3,637**	**165,969**
2,434	*104,033*	*37,733*	*29*	*900*		*34,004*	*5,647*	*182,346*
15,941	949,367	35,000	430,830	4,200	800	44,438	3,906	1,468,541
11,964	**845,320**	**16,368**	**413,839**	**2,103**	**771**	**41,726**	**3,637**	**1,323,764**
10,821	*999,889*	*37,733*	*333,197*	*1,097*		*34,008*	*5,647*	*1,411,571*
500	132,275					81		132,356
416	**120,844**					**84**		**120,928**
286	*105,223*					*567*		*105,790*
15,441	817,092	35,000	430,830	4,200	800	44,357	3,906	1,336,185
11,548	**724,476**	**16,368**	**413,839**	**2,103**	**771**	**41,642**	**3,637**	**1,202,836**
10,535	*894,666*	*37,733*	*333,197*	*1,097*		*33,441*	*5,647*	*1,305,781*

Departmental Summary

(in thousands of dollars)

	Total	Department	Airports Revolving Fund	Airports Revolving Fund Contractors' Holdbacks	Stores Working Capital Advances	St. Lawrence Seaway Authority	Northern Transportation Company Limited	Canadian National Railways	Canadian Transport Commission	National Harbours Board
FINANCIAL RESOURCES UTILIZED FOR–										
Budgetary and other–										
Operating expenditures	799,653	616,204	91,558		7,797	41,715	771	16,368	19,500	2,103
Capital expenditures	303,293	166,363	136,776			11			143	
Grants, contributions and other transfer payments	485,598	62,584							394,196	
Sums credited to revenue	156,199	4,771				23,929	4,025	121,077	144	217
Sub-total	*1,744,743*	*849,922*	*228,334*		*7,797*	*65,655*	*4,796*	*137,445*	*413,983*	*2,320*
Non-budgetary transactions–										
Increase in accounts receivable	3,278		3,278							
Decrease in accounts payable										
Other loans made to third parties										
Other repayments of loans received from third parties	2,054									
Amounts advanced by Canada	259,124					31,732	11,500	148,734		27,058
Equity capital invested by Canada	65,956							65,956		
Acquisition of inventories	2,816		1,191		1,625					
Other reductions in liabilities and increases in assets	372,061		4,013		169					
Total financial resources utilized	2,450,033	849,922	236,816		9,591	97,387	16,296	352,135	413,983	29,378
FINANCIAL RESOURCES PROVIDED FROM–										
Budgetary allocations utilized–										
Annual appropriations	865,763	691,389			169	41,575	771	16,368	62,316	2,103
Statutory appropriations	384,508	32,918				67			351,523	
Receipts credited to appropriations	120,928	120,844				84				
Sums credited to revenue	251,899	4,771	95,700			23,929	4,025	121,077	144	217
Sales	7,797				7,797					
Other–Return on investments										
Depreciation charged as an expenditure	17,502		17,502							
Sub-total	*1,648,397*	*849,922*	*113,202*		*7,966*	*65,655*	*4,996*	*137,445*	*413,983*	*2,320*
Non-budgetary transactions–										
Decrease in accounts receivable										
Increase in accounts payable	7,093		7,093							
Other repayments of loans made to third parties										
Other loans received from third parties										
Repayments of amounts advanced by Canada	8,280			1,741		1,170		1,581		
Equity capital realized										
Decrease in inventories										
Other increases in liabilities or reduction in assets	402,773		639			30,562				
Total financial resources provided	2,066,543	849,922	120,934	1,741	7,966	97,387	4,796	139,026	413,983	2,320
Net financial resources utilized or financial resources provided	383,490	nil	115,882	−1,741	1,625	nil	11,500	213,109	nil	27,058

Saint John Harbour Bridge Authority	Pilotage Authorities	Corporation City of Montreal	Harbour Commissions	Maritime Employers Association	Air Canada	Provinces	Coast Ferries Limited	Securities Held in Trust	Deposit and Trust Accounts	Undisbursed Balances Railway Grade crossing Fund	Suspense Accounts
	3,637										
										28,818	
1,027		59	442	477	31						
1,027	*3,637*	*59*	*442*	*477*	*31*					*28,818*	
				2,054							
						40,000	100				
21								321	358,140		9,398
1,048	3,637	59	442	2,531	31	40,000	100	321	358,140	28,818	9,398
	3,637									47,435	
1,027		59	442	477	31						
1,027	*3,637*	*59*	*442*	*477*	*31*					*47,435*	
52		116	604	185	2,802	29					
								138	361,985		9,449
1,079	3,637	175	1,046	662	2,833	29		138	361,985	47,435	9,449
−31	nil	−116	−604	1,869	−2,802	39,971	100	183	−3,845	−18,617	−51

Revenues

	1975-76	1974-75
Department		
Comparative Summary		
Non-Tax Revenue–		
A Return on investments	151,239,476 68	144,403,578 13
B Refunds of previous years' expenditure	1,136,237 16	516,894 19
C Proceeds from sales	11,388 14	13,267 66
D Privileges, licences and permits	1,418,508 21	965,179 35
E Miscellaneous	2,097,986 32	2,090,093 21
Total	$155,903,596 51	$147,989,012 54

	1975-76	1974-75
Summary of Revenues by Services		
Service		
Administration	107,693	30,029
Marine Services	1,298,939	1,185,083
Surface Transportation	124,665,066	113,433,589
Air Transportation	633,027	373,847
	126,704,725	115,022,548
National Harbours Board	1,244,432	4,517,589
Northern Transportation Co.	4,025,162	1,791,206
St. Lawrence Seaway Authority	23,929,278	26,657,670
Total	$155,903,597	$147,989,013

	1975-76	
Details		
Non-Tax Revenue–		
A Return on investments:		
Recoveries under certain Railway Subsidy Acts agreements	1,535	
This amount, which was received from the Post Office Department, represents recoveries under the interest clause in certain Railway Subsidy Acts Agreements.		
Interest on debentures -City of Montreal with respect to Atwater Avenue Tunnel, $42,228 and St. Remi Tunnel, $17,544; National Harbours Board–Saint John Harbour Bridge Authority $1,027,387	1,087,159	
Interest on loans–Canadian National Railways with respect to Yarmouth N.S. and Bar Harbour Maine ferry services, $7,000, Financing and Guarantee Act 1941-42, $3,433,561, Financing and Guarantee Act 1960, $1,099,000, Financing and Guarantee Act 1961, $1,915,423, Financing and Guarantee Act 1965-66, $2,906,250, Financing and Guarantee Act 1967, $4,993,125, Financing and Guarantee Act 1968, $1,362,000, Refunding Act 1955, $69,111,623, Capital purposes loan, $5,846,250; Loan to the Province of Nova Scotia re: end-loading ramp at Yarmouth, $24,080 and loans to Air Canada, Financing and Guarantee Act 1968, $4,021,726, Financing and Guarantee Act 1969, $8,552,121, Financing and Guarantee Act 1970, $6,311,191, Financing and Guarantee Act 1973, $11,200,000, Maintenance hangar loan, $293,664: The St. Lawrence Seaway Authority deferred interest, $1,169,762, interest bearing loans, $22,749,330: Fraser River Harbour Commission, $83,945; Hamilton Harbour Commission, $138,049; Lakehead Harbour Commission, $60,908; Nanaimo Harbour Commission, $10,447; Port Alberni Harbour Commission, $133,926; Toronto Harbour Commission, $15,273; Maritime Employers Association, $477,315; Northern Transportation Co. Ltd., $4,025,162; National Harbours Board -Belledune Harbour, $100,000; Trois Rivieres Harbour, $109,652	150,150,783	
		151,239,477
B Refunds of previous years' expenditures:		
Payment received from Province of Alberta for their share of Provincial/Federal Study	38,333	
Payment received from Foundation Canada, overpayment of account	10,044	
Payment received from Imperial Oil for a price adjustment on diesel fuel	35,827	
Payment received from Robb Engineering Limited due to a reduction in the audited costs of a contract	26,089	
Payment received pertaining to the construction of Matane Airport	28,354	
Payment received from Canadian Int'l Development Agency pertaining to Mr A K Beak's travel expenses	10,393	
Payment received from Department of National Revenue for a customs' refund	68,594	
Payment received from Department of Public Works for land purchase of previous year	38,520	
Recovery of costs regarding helicopter services to Marine services	192,885	
Refund of rail rate freeze payment	110,665	
Settlement of claim received from Royal Insurance Canada pertaining to fire damage at Bonnechere Airport	15,000	
Settlement received for costs involved in the clean-up of the Whaleback Shoal area in the St. Lawrence River as a result of an oil spill involving the tanker *Imperial Sarnia*	73,876	
Settlement received from Maritime et Aerien, operators of M V Manic for damage to breakwater at Souris, P E I on August 10, 1973	11,060	
Sundries	476,597	
		1,136,237
C Proceeds from sales: land and buildings $11,269, salvage material $119		11,388
D Privileges, licences and permits: Charter hire *John Guy*, $79,633; *Lord Selkirk*, $185,256; *Lucy Maud Montgomery*, $450,000; *Pelee Islander*, $36,263; *Prince Edward*, $439,500; *Princess of Acadia*, $227,856		1,418,508

Revenues–*Concluded*

		1975-76
Details–*Concluded*		
Non-Tax Revenue–*Concluded*		
E Miscellaneous:		
Payment received from Great Lakes Pilotage Authority Limited for 1971-72 pilotage charges	12,765	
Payment received from Great Lakes Pilotage Authority Limited for 3% of Cornwall District pilotage charges for 1972 and 1973 up to October 3, 1973	51,893	
Special freight charges received from Cominco for shipment of ore over Great Slave Lake Railway	2,000,000	
Sundries	33,329	2,097,987
Total		$155,903,597

	1975-76	1974-75
Canadian Transport Commission		
Comparative Summary		
Non-Tax Revenue–		
A Refunds of previous years' expenditures	138,899 42	208,137 60
B Proceeds from sales	2,668 79	663 23
C Privileges, licences and permits	1,912 97	1,631 65
D Miscellaneous	501 73	336 55
Total	$143,982 91	$210,769 03

	1975-76
Details	
Non-Tax Revenue–	
A Refunds of previous years' expenditures: recapture on subsidized services and refunds of salary overpayments	138,899
B Proceeds from sales: publications	2,669
C Privileges, licences and permits: licences to ships	1,913
D Miscellaneous	502
Total	$143,983

Appendix 1

Stores working Capital Advance

BALANCE SHEET AS AT MARCH 31, 1976

(with comparative figures as at March 31, 1975)

ASSETS	1976	1975	LIABILITIES	1976	1975
Inventory at cost	$13,030,904	$11,405,907	Working capital advance	$13,030,904	$11,405,907

OPERATING STATEMENT

STORES WORKING CAPITAL ADVANCE
FOR THE YEAR ENDING MARCH 31, 1976

(with comparative figures for the preceding year)

		1976		1975
Inventory at beginning of year		11,405,907		7,264,912
Costs incurred during the year		9,590,719		10,835,701
		$20,996,626		$18,100,613
Sales	$7,797,206		$6,549,995	
Value of obsolete, unserviceable, lost or destroyed stores charged to Vote 1	168,516		144,711	
		7,965,722		6,694,706
Inventory at end of year		$13,030,904		$11,405,907

Appendix 2

Airports Revolving Fund

(authorized by Vote L160, Appropriation Act No. 3, 1969, 1968-69, c.36)

BALANCE SHEET AS AT MARCH 31, 1976

ASSETS	1976	1975
Current assets:		
Accounts receivable	$ 6,937,458	$ 3,659,242
Accrued revenue	4,315,969	4,955,305
Inventory of material and supplies, at cost	1,680,258	488,992
	12,933,685	9,103,539
Fixed assets, at cost and appraised value (Note 2):		
Land	167,516,538	131,841,139
Buildings and facilities	554,015,512	166,813,217
Construction in progress	76,779,175	306,135,552
	798,311,225	604,789,908
Less: accumulated depreciation	55,090,119	37,588,429
	743,221,106	567,201,479
	$756,154,791	$576,305,018

LIABILITIES	1976	1975
Current liabilities		
Accounts payable	$ 22,597,937	$ 19,438,087
Contractors' holdbacks	4,052,182	5,717,440
Loans from Canada due within one year	17,699,508	8,298,841
Interest in arrears		3,458,552
	44,349,627	36,912,920
Loans from Canada (Note 3)	470,830,258	364,349,378
	515,179,885	401,262,298
EQUITY OF CANADA		
Contributed capital		
Fixed assets	172,367,257	115,621,620
Working capital	3,295,702	2,529,726
	175,662,959	118,151,346
Retained earnings, per Statement of Retained Earnings	65,311,947	56,891,374
	240,974,906	175,042,720
	$756,154,791	$576,305,018

The accompanying notes are an integral part of the financial statements.

Approved for Department of Transport by:

L. P. CAVANAGH
Acting Director, Finance, Air

SYLVAIN CLOUTIER
Deputy Minister

Appendix 2 —*Continued*

Airports Revolving Fund—*Continued*

STATEMENT OF RETAINED EARNINGS
FOR THE YEAR ENDED MARCH 31, 1976

	1976	1975
Balance, beginning of year		
As previously reported	$62,861,359	$50,182,070
Prior years' adjustments (note 5)	(5,969,985)	(4,672,711)
As restated	56,891,374	45,509,359
Net income for the year	8,420,573	11,382,015
Balance, end of year	$65,311,947	$56,891,374

STATEMENT OF CONTRIBUTED CAPITAL
FOR THE YEAR ENDED MARCH 31, 1976

	1976	1975
Balance, beginning of year		
As previously reported	$116,114,564	$116,146,070
Adjustments (Note 5)	2,036,782	2,005,276
As restated	118,151,346	118,151,346
Working capital and fixed assets relating to Vancouver Airport transferred by Canada to the Fund	57,511,613	
Balance, end of year	$175,662,959	$118,151,346

The accompanying notes are an integral part of the financial statements.

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1976

	1976	1975
Revenue–		
Landing fees	$20,844,285	$17,765,239
Concessions	18,941,440	13,586,680
Rentals	16,299,208	11,562,768
Aviation fuel charges	7,382,374	5,948,790
Service fees and miscellaneous	1,724,370	819,108
Utility recoveries	799,360	508,066
Air transportation tax	29,708,788	5,735,426
	95,699,825	55,926,077
Operating expense–		
Salaries and wages	14,826,229	8,070,421
Employee benefits	1,036,832	1,214,406
Other operation and maintenance	26,296,536	14,223,765
Depreciation	17,699,508	8,298,841
Grants in lieu of taxes (Note 5)	7,657,515	4,912,775
Headquarters and regional overhead	10,328,000	5,533,747
Loan interest (Note 3)	9,434,632	2,290,107
	87,279,252	44,544,062
Net income	$ 8,420,573	$11,382,015

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1976

	1976	1975
SOURCE OF FUNDS:		
Derived from operations		
Net income	$ 8,420,573	$ 11,382,015
Add: items not requiring funds		
Depreciation	17,699,508	8,298,841
Loss on disposal of fixed assets	131,034	
	26,251,115	19,680,856
Loans from Canada	124,180,388	182,076,265
Working capital contributed on transfer of Vancouver Airport to the Fund	765,976	
Disposal of assets	228,000	143,041,523
	151,425,479	344,798,644
APPLICATION OF FUNDS:		
Capital expenditures for property, buildings and facilities	194,078,169	201,248,021
Less: fixed assets contributed on transfer of Vancouver Airport to the Fund	56,745,637	
	137,332,532	201,248,021
Reduction in long term loans	17,699,508	8,298,841
Loans repaid on transfer of land at Airport		142,136,137
Prior years' adjustments		2,635,929
	155,032,040	354,318,928
Increase in working capital deficiency	3,606,561	9,520,284
Working capital deficiency beginning of year	27,809,381	18,289,097
Working capital deficiency end of year	$ 31,415,942	$ 27,809,381

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS MARCH 31, 1976

1. Accounting Policies

GENERAL—The Airports Revolving Fund was established in 1969 for the purpose of financing the operation and development of certain airports. The Fund comprises the accounts of the international airports at Dorval, Mirabel, Toronto and Vancouver and the land which was acquired at Pickering, Ontario for the purpose of constructing an airport. Vancouver International Airport was transferred to the Fund effective April 1, 1975. Mirabel International Airport commenced operations on December 1, 1975.

The Fund is authorized to borrow up to $3,000,000 for working capital from Canada and is entitled to carry forward any earnings from operations for use in the acquisition of capital assets.

FIXED ASSETS—Fixed assets are recorded at cost, except those transferred to the Fund which were recorded at appraised values established by the Department of Transport in accordance with Treasury Board Circular 1970–7 of January 8, 1970. Interest on loans and pre-opening expenses incurred during construction are capitalized.

Appendix 2—*Concluded*

Airports Revolving Fund—*Concluded*

DEPRECIATION—Depreciation is charged, on a straight line method, based on the estimated useful life of the assets. Capitalized interest and pre-opening expenses are amortized on a straight line basis over ten years.

CONTRIBUTED CAPITAL—Amounts representing the values assigned to assets transferred to the Fund, from Canada, are shown as contributed capital.

2. Fixed Assets

Fixed assets are recorded at cost or appraised value as follows:

	Cost	Appraised value	Total
Buildings and Facilities	$436,175,887	$117,839,625	$554,015,512
Less: accumulated depreciation	19,409,056	35,681,063	55,090,119
	$416,766,831	$ 82,158,562	$498,925,393
Land	118,128,431	49,388,107	167,516,538
Construction in progress	73,743,954	3,035,221	76,779,175
	$608,639,216	$134,581,890	$743,221,106

Not included in the land cost is additional compensation totalling $13,535,390 paid by the Department of Transport, on an ex gratia basis, to former owners of expropriated properties at Mirabel Airport.

3. Loans from Canada

Loans received are for capital and operating purposes in current and subsequent fiscal years. By their terms, loans must be repaid within twenty years and bear interest at rates set by the Minister of Finance. At present, annual principal payments are equal to the depreciation charged to the Fund. Interest rates vary from 7 1/2% to 9 3/8% per annum. During the year interest amounted to $32,568,842 of which $23,134,210 was capitalized.

The loan transactions for the period were as follows:

	1976	1975
Balance at beginning of period	$372,648,219	$340,942,626
Loans received during the year	124,180,388	182,076,265
	496,828,607	523,018,891
Less: Repayment on transfer of Mirabel land to Department of Public Works		142,136,137
Repayment of principal	8,298,841	8,234,535
Balance at end of year	488,529,766	372,648,219
Loans due within one year	17,699,508	8,298,841
Long term loans from Canada	$470,830,258	$364,349,378

Estimated long-term loans repayment requirements over the next five years amount to $29,900,000 in 1976-77, $32,100,000 in 1977-78, $34,500,000 in 1978-79, $37,000,000 in 1979-80 and $47,300,000 in 1980-81.

4. Expropriation Proceedings

The Fund has initiated expropriation proceedings to acquire certain properties. While final determinations have not been made, it has been estimated that further payments of $27,000,000 may be required to complete these acquisitions. The accounts at March 31, 1976 do not include provisions for any such future payments.

5. Prior Years' Adjustments

During the year the Fund changed certain of its accounting policies and applied the new policies on a retroactive basis. The effects of the retroactive application of these Policies have been recorded as prior years' adjustments.

(a) Previously, on disposal of contributed assets, contributed capital was reduced and retained earnings was increased by the original transfer value attributed to such assets. Under the new policy, disposals of contributed assets will be recorded on the same basis as those of purchased assets. As a result of the retroactive application of this policy, contributed capital at March 31, 1974 increased by $2,005,276 and retained earnings at that date decreased by a corresponding amount; for the 1975 fiscal year, contributed capital increased by $31,506 and retained earnings decreased by that amount.

(b) Previously, the Fund recorded grants in lieu of taxes at the time of payment and did not record estimates of unpaid amounts. In 1976 the Fund recorded its estimates of unpaid grants in lieu of taxes for periods prior to March 31, 1976. As a result of this change in policy, retained earnings at March 31, 1974 was reduced by $2,885,097 and 1975 net income decreased by $1,048,106.

AUDITOR GENERAL OF CANADA

Ottawa, Ontario

August 18, 1976

THE HONOURABLE OTTO E. LANG, P.C., M.P.,
MINISTER OF TRANSPORT,
OTTAWA, ONTARIO

Dear Mr. Lang:

I have examined the balance sheet of Airports Revolving Fund as at March 31, 1976 and the statements of operations, retained earnings, contributed capital and changes in financial position for the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements give a true and fair view of the financial position of the Fund as at March 31, 1976 and the results of its operations and the changes in financial position for the year then ended, in accordance with generally accepted accounting principles which, after giving retroactive effect to the changes described in Note 5 to the financial statements, have been applied on a basis consistent with that of the preceding year.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada.

Appendix 3

DEPARTMENT OF TRANSPORT

CONSOLIDATED STATEMENTS OF OPERATING RESULTS AND INVESTMENT POSITION FOR 226 AIRPORTS COVERING THE FISCAL YEARS ENDED MARCH 31, 1975 AND MARCH 31, 1976
(Note 1).

	($000's)	
	1976	1975
	$	$
CONSOLIDATED STATEMENTS OF OPERATING RESULTS (Note 2).		
Revenues		
Landing fees	31,905	33,166
Rental and concession fees	65,140	57,916
Air transportation tax	34,564	12,154
Other	1,329	2,971
	132,938	106,207
Expenditures		
Salaries and wages	46,989	41,472
Materials, supplies and services	61,254	58,763
Grants paid in lieu of property taxes	10,555	7,177
Depreciation (Note 3)	36,471	29,126
Other overheads (Note 4)	109,310	86,326
	264,579	222,864
Profit (Loss) from operations	(131,641)	(116,657)
Deduct items not requiring an outlay of cash from the airports sub-vote	161,963	119,442
Excess of revenue over cash expenditures	30,322	2,785
CONSOLIDATED STATEMENTS OF INVESTMENT POSITION AS AT MARCH 31		
Assets		
Net current assets	15,990	7,217
Airport facilities:		
Land	260,083	235,996
Facilities at cost less accumulated depreciation	751,545	603,151
Construction in progress	131,006	48,708
	1,158,624	895,072
Accumulated excess of expenditures over revenues		
Balance at beginning of year	419,467	393,126
1975/76 depreciation expense 36,471		
Less: revenue over cash expenditures 30,322	6,149	26,341
Balance at end of year	424,616	419,467
Total investment position	1,584,240	1,314,539

NOTES:

(1) The above financial statements include the Department's investment in airports which it does not operate, so as to reflect its total investment.

(2) The above statements have been prepared on an accrual basis. A reconciliation of these figures with cash revenues and expenditures included in the details of Vote 15 and Vote L30 follows:

	($000's)	
	Revenues	Expenditures
	$	$
Accrued totals	132,938	264,579
Adjustments:		
Non-cash items		(161,963)
Revolving Fund Overhead, Grants in Lieu of Taxes and Employee Fringe Benefits		51,950
Cash Totals	132,938	154,566

(3) Depreciation is charged at 3 1/3% on hard-surfaced runways, 4% on terminal buildings, and on other assets ranges from 5% to 20%.

(4) The other overheads included provision for interest on investment, administrative overhead, and employee fringe benefits.

(5) Revenues and expenditures, which are applicable to the Airports Revolving Fund for Montreal and Toronto International Airports, have been included in this statement in order to show operating results on a basis comparable with the previous year.

Appendix 4

Advances to National Harbours Board

	Halifax	Saint John	Belledune	Sept Iles	Montreal	Montreal Retirement of Jacques Cartier Bridge Bonds	Churchill	Vancouver	Prince Rupert	Total
Balance March 31/75	3,762,826	10,000,000	2,340,875	168,282	194,642,698	7,576,000	1,650,000	64,979,203	2,341,743	287,461,627
Additions	649,906			131,000			1,672,931	9,500,000	15,104,870	27,058,707
Balance March 31/76	4,412,732	10,000,000	2,340,875	299,282	194,642,698	7,576,000	3,322,931	74,479,203	17,446,613	314,520,334

Vote L95–Advances to the National Harbours Board, subject to the provisions of Section 29 of the National Harbours Board Act, to meet capital expenditures applicable to the calendar year 1975	$48,007,000
Less–Amounts available from National Harbours Board and other funds	20,352,000
	27,655,000
Expenditures	$27,058,707

	Estimates	Allotments	Expenditures
St. John's, Nfld.	225,000		
Less: Amount available from National Harbours Board and other Funds	225,000		
Halifax, N.S.	680,000		
Less: Amount available from National Harbours Board and other Funds	15,000		
	665,000	665,000	
Saint John, N.B.	4,960,000		
Less: Amount available from National Harbours Board and other Funds	4,960,000		
Sept-Îles, Que.	131,000		
Less: Amount available from National Harbours Board and other Funds			
	131,000	131,000	
Chicoutimi, Que.	88,000		
Less: Amount available from National Harbours Board and other Funds	88,000		
Quebec, Que.	950,000		
Less: Amount available from National Harbours Board and other Funds	950,000		
Trois-Rivières, Que.	50,000		
Less: Amount available from National Harbours Board and other Funds	50,000		
Montreal, Que.	5,001,000		
Less: Amount available from National Harbours Board and other Funds	5,001,000		
Prescott, Ontario	116,000		
Less: Amount available from National Harbours Board and other Funds	116,000		
Port Colborne, Ontario	86,000		
Less: Amount available from National Harbours Board and other Funds	86,000		
Churchill, Manitoba	1,776,000		
Less: Amount available from National Harbours Board and other Funds			
	1,776,000	1,776,000	
Vancouver, B.C.	18,361,000		
Less: Amount available from National Harbours Board and other Funds	8,861,000		
	9,500,000	9,500,000	
Prince Rupert, B.C.	15,583,000		
Less: Amount available from National Harbours Board and other Funds			
	15,583,000	15,583,000	
	$27,655,000	$27,655,000	

Expenditures reported under projects include amounts charged to appropriations and to Board funds where applicable.

Appendix 4—*Continued*

Advances to National Harbours Board

CONTRACTS OVER $250,000

Port	Contractor	Amount of Contract	Expenditures to December 31, 1975
St. John's Nfld.	Nil		
Halifax, N.S.	Municipal Spraying	2,491,095	1,369,474
Saint John, N.B.	Acres Consulting	809,000	756,083
	Acres Management		
	Compagnie de Soulange	269,800	230,981
	Geocon Ltd	17,100	
		790,000	795,367
	Peter Kiewit	31,253,000	30,436,479
	E.J. Ludford Line	1,164,314	1,048,719
	Metro Construction	762,724	98,216
	Gerald J. Ryan	668,366	525,224
Chicoutimi, Que.	Nil		
Sept Iles, Que	Nil		
Quebec, Que.	Pilote & Frères Const.	300,000	152,775
Trois-Rivières, Que	Nil		
Montreal, Que.	Les Mir Construction	2,500,956	1,626,909
Prescott, Ont.	Planned Renovators	268,485	222,293
Port Colborne, Ont.	Nil		
Churchill, Man.	Department of Public Works	4,000,000	1,105,987
	Atco Structures Ltd.	505,986	505,062(Final)
Vancouver, B.C.			
Development of Vanterm	Cana. Construction Co. Ltd.	262,900	227,748
	Canron Ltd.	5,172,790	4,424,467
	Jack Cewe Ltd.	3,658,487	2,681,923
	Jack Cewe Ltd.	269,500	57,111
	Conrock Construction Ltd.	745,475	688,613
	Dillingham Corp.	11,769,016	10,143,456
	Doyle Construction	3,148,500	2,406,199
	Greater Vancouver Sewer and Drainage District	490,512	445,920(Final)
	Hume & Rumble	329,877	150,582
	Mutual Construction	422,225	420,983(Final)
	Smith Bros. & Wilson	2,343,000	202,350
	The Gardner Thornton Partnership	429,000	197,324
Development of Lynterm	Dillingham Corp.	9,400,000	8,460,660
Prince Rupert, B.C.	C.B.A. Engineering	286,000	273,048
	Dillingham Corp.	16,841,395	12,657,557

SECTION 27

1975-76
PUBLIC ACCOUNTS

Treasury Board

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TREASURY BOARD

Department

Objectives

CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM

In accordance with the responsibility delegated by the Privy Council as set out in the Financial Administration Act:

—the selection of programs and projects that will achieve the objectives of the Government in the most effective manner and in accordance with its priorities.

—the efficient use of manpower and material resources by departments and agencies in the operation of their programs and projects.

GOVERNMENT CONTINGENCIES AND CENTRALLY FINANCED PROGRAM

—To provide for unforeseen and urgent expenditures which arise after the Main Estimates have been tabled; to provide funds for centrally managed programs.

EMPLOYER CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS PROGRAM

—Provision of the Government's contribution, as the employer, to employee benefit plans.

Note: In 1975-76 the Canada and Quebec Pension Plans and the Death Benefit Account were charged to each department. In prior years the costs were entirely reflected in Treasury Board's budgetary expenditures.

In 1975-76 expenditure in respect of the National Research Council was transferred from this department to the Department of Science and Technology.

For comparative purposes the 1974-75 figures have been adjusted.

Appropriations and Expenditures

Vote		1975-76 Appropriations	1975-76 Expenditures	Unexpended Balances	1974-75 Expenditures
		$	$	$	$
	CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM				
1	Program expenditures and the grants listed in the Estimates . $ 20,432,000 00				
	Transfer from Treasury Board Vote 5 contingencies 491,716 00				
	Transfer from Treasury Board Vote 15 public service bilingualism 3,815,100 00	24,738,816 00	24,486,455 32	252,360 68	20,298,957 01
Stat.	President of the Treasury Board–Salary and motor car allowance	25,655 79	25,655 79		16,954 21
Stat.	Contributions to employee benefit plans	1,636,000 00	1,636,000 00		1,457,100 00
		26,400,471 79	*26,148,111 11*	*252,360 68*	*21,773,011 22*
	GOVERNMENT CONTINGENCIES AND CENTRALLY FINANCED PROGRAMS				
5	Government Contingencies–Subject to the approval of the Treasury Board, to supplement other votes for paylist and other requirements and to provide for miscellaneous minor and unforeseen expenses not otherwise provided for including awards under the Public Servants Inventions Act and authority to re-use any sums allotted for non-paylist requirements and repaid to this appropriation from other appropriations $120,000,000 00				
	5a 100,000,000 00				
	220,000,000 00				
	Less transfers 100,567,316 00	119,432,684 00	148,048 97	119,284,635 03	
10	Student Summer Employment–Subject to the approval of the Treasury Board to supplement other votes to cover costs in connection with the employment of and activities for students in the summer of 1975, including an Opportunities for Youth Program . . . . . $ 48,000,000 00				
	10a 12,500,000 00				
	10b To extend the purposes of Treasury Board Vote 10, Appropriation Act No. 3, 1975, to include costs in connection with the summer employment of and summer activities for students in respect of the summer of 1976, and to provide a further amount of 386,000 00				
	60,886,000 00				
	Less transfers 60,845,034 00	40,966 00		40,966 00	
15	Public Service Bilingualism–Subject to the approval of the Treasury Board to supplement other votes, and to provide for expenses for the purpose of developing bilingualism in the public service $50,000,000 00				
	Less transfers 31,603,161 00	18,396,839 00		18,396,839 00	
		137,870,489 00	*148,048 97*	*137,722,440 03*	
	EMPLOYER CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS PROGRAM				
20	Government's share of surgical-medical and other insurance premiums and taxes determined on such bases and paid in respect of such persons and their dependents as Treasury Board prescribes who are described in Finance Vote 124, Appropriation Act No. 6, 1960, Finance Vote 85a, Appropriation Act No. 5, 1963 and Finance Vote 20b, Appropriation Act No. 10, 1964 and Government's contribution to pension plans, death benefit plans and to health and other insurance plans for employees engaged locally outside Canada, to the Unemployment Insurance Account in respect of Government employees and to the Hospital Insurance (outside Canada) Plan and to permit the payment to employees of their share of the premium reduction under subsection 64(4) of the Unemployment Insurance Act, 1971 . . . . . $ 94,935,000 00				
	20b To extend the purposes of Treasury Board Vote 20, Appropriation Act No. 3, 1975, to authorize the payment of the full premiums of employee insurance plans in respect of an employee who is on lawful strike and to authorize the recovery of any amount so paid from any remuneration or other amount payable to such an employee 1 00				
	Transfer from Treasury Board Vote 5 contingencies 2,206,000 00	97,141,001 00	97,140,395 42	605 58	91,943,382 16
Stat.	Payments under earlier superannuation and retirement acts and under the Public Service Pension Adjustments Act	2,872,549 28	2,872,549 28		95,337 64
Stat.	Employer contributions to Unemployment insurance account	15,782,052 16	15,782,052 16		
	Expenditures from appropriations not required for 1975-76				252 73
		115,795,602 44	*115,794,996 86*	*605 58*	*92,038,972 53*
	Total	280,066,563 23	142,091,156 94	137,975,406 29	113,811,983 75

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	*Less:* Receipts credited to revenue	*Add:* Services provided by other departments	*Add:* Accommodation provided by this department	Total cost of programs
CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE	1975-76	26,148	1,673	4,800		29,275
	1974-75	21,773	53	3,423		25,143
GOVERNMENT CONTINGENCIES AND CENTRALLY FINANCED	1975-76	148				148
	1974-75					
EMPLOYER CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	1975-76	115,795	24	4,159		119,930
	1974-75	92,039	7	4,597		96,629
Total	1975-76	142,091	1,697	8,959		149,353
	1974-75	113,812	60	8,020		121,772

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM								
Expenditure management	3,710	3,443		1			3,710	3,444
Personnel management	8,974	8,958		12			8,974	8,970
Evaluation and planning	2,956	2,938		11	90	90	3,046	3,039
Administrative policy	1,779	1,776					1,779	1,776
Official languages	2,739	2,827		9			2,739	2,836
Departmental administration	4,507	4,440	10	7			4,517	4,447
Contributions to employee benefit plans	1,636	1,636					1,636	1,636
	26,301	26,018	10	40	90	90	26,401	26,148
Less: receipts credited to revenue		1,673						1,673
Add: services provided by other departments	4,800	4,800					4,800	4,800
Total cost of program	31,101	29,145	10	40	90	90	31,201	29,275
GOVERNMENT CONTINGENCIES AND CENTRALLY FINANCED PROGRAMS								
Government contingencies	119,432	148					119,432	148
Student summer employment	41						41	
Public Service bilingualism development	18,397						18,397	
Total cost of program	137,870	148					137,870	148
EMPLOYER CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS PROGRAM								
Public Service Pensions–								
Payments under the superannuation accounts	1,851	1,851					1,851	1,851
Payments under earlier superannuation and retirement acts					33	33	33	33
Public Service Pension Adjustment Act					989	989	989	989
Locally-engaged (outside Canada) pension plans	478	616					478	616
	2,329	*2,467*			*1,022*	*1,022*	*3,351*	*3,489*
Public Service Insurance–								
Surgical-medical and other insurance–premiums	55,566	65,316					55,566	65,316
Contribution to unemployment insurance account	61,316	50,603					61,316	50,603
Hospital insurance (outside Canada) plan–contribution	725	1,425					725	1,425
Health insurance plans for employees engaged locally (outside Canada)	56	100					56	100
	117,663	*117,444*					*117,663*	*117,444*
	119,992	119,911			1,022	1,022	121,014	120,933
Less: receipts from revolving funds–								
Public service insurance	5,218	5,138					5,218	5,138
	114,774	114,773			1,022	1,022	115,796	115,795
Less: receipts credited to revenue		24						24
Add: services provided by other departments	4,159	4,159					4,159	4,159
Total cost of program	118,933	118,908			1,022	1,022	119,955	119,930

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1975-76 Appropriations	1975-76 Expenditures	1974-75 Expenditures
Department			
CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM			
Grant to the Institute of Public Administration of Canada	78	78	71
Grant to the Federal Institute of Management	12	12	3
	90	*90*	*74*
EMPLOYER CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS PROGRAM			
Payments under earlier Superannuation and Retirement Acts	33	33	36
Public Service Pension Adjustment Act	989	989	1,080
	1,022	*1,022*	*1,116*
Total	1,112	1,112	1,190

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Central Administration of the Public Service Program	Government Contingencies and Centrally Financed Programs	Employer Contributions to Employee Benefit Plans Program	Total
(1) Salaries and wages	16,513			16,513
	16,379			**16,379**
	13,176			*13,176*
(1) Other personnel costs	1,638		119,992	121,630
	1,657		**119,911**	**121,568**
	1,589		*97,124*	*98,713*
(2) Transportation and communications	415			415
	512			**512**
	391			*391*
(3) Information	2,549			2,549
	830			**830**
	775			*775*
(4) Professional and special services	4,858			4,858
	6,293			**6,293**
	5,328			*5,328*
(5) Rentals	185			185
	231			**231**
	186			*186*
(6) Purchased repair and upkeep	4			4
(7) Utilities, materials and supplies	102			102
	85			**85**
	110			*110*
(9) Construction and acquisition of machinery and equipment	10			10
	40			**40**
	98			*98*
(10) Grants, contributions and other transfer payments	90		1,022	1,112
	90		**1,022**	**1,112**
	74		*1,116*	*1,190*
(12) All other expenditures	36	137,870		137,906
	31	**148**		**179**
	46			*46*
(1-12) Total	26,400	137,870	121,014	285,284
	26,148	**148**	**120,933**	**147,229**
	21,773		*98,240*	*120,013*
(13) *Less:* receipts and revenues credited to the vote			5,218	5,218
			5,138	**5,138**
			6,201	*6,201*
Total net expenditures	26,400	137,870	115,796	280,066
	26,148	**148**	**115,795**	**142,091**
	21,773		*92,039*	*113,812*

Amounts in roman type are 1975-76 appropriations.
Amounts in **bold face** type are 1975-76 expenditures.
Amounts in *italic* type are 1974-75 expenditures.

Departmental Summary

(in thousand of dollars)

	Total	Department	Annuity, Insurance and Pension Accounts	Miscellaneous Departmental Imprest Account and Standing Advances Account
FINANCIAL RESOURCES UTILIZED FOR–				
Budgetary and other–				
Operating expenditures	146,077	146,077		
Capital expenditures	40	40		
Grants, contributions and other transfer payments	1,112	1,112		
Sums credited to revenue	1,697	1,697		
Sub-total	*148,926*	*148,926*		
Non-budgetary transactions–				
Increase in accounts receivable				
Decrease in accounts payable				
Other loans made to third parties				
Other repayments of loans received from third parties				
Amounts advanced by Canada				
Equity capital invested by Canada				
Acquisition of inventories				
Other reductions in liabilities and increases in assets	988,378	924,257	2,537	61,584
Total financial resources utilized	1,137,304	1,073,183	2,537	61,584
FINANCIAL RESOURCES PROVIDED FROM				
Budgetary allocations utilized–				
Annual appropriations	121,775	121,775		
Statutory appropriations	20,316	20,316		
Receipts credited to appropriations	5,138	5,138		
Sums credited to revenue	1,697	1,697		
Sales				
Other				
Depreciation charged as an expenditure				
Sub-total	*148,926*	*148,926*		
Non-budgetary transactions–				
Decrease in accounts receivable				
Increase in accounts payable				
Other repayments of loans made to third parties				
Other loans received from third parties				
Repayments of amounts advanced by Canada				
Equity capital realized				
Other increases in liabilities or reduction in assets	764,406	702,051	2,508	59,847
Total financial resources provided	913,332	850,777	2,508	59,847
Net financial resources utilized or net financial resources provided	223,972	222,206	29	1,737

Revenues

	1975-76	1974-75
Comparative Summary		
Non-Tax Revenue–		
A Refunds of previous years' expenditure	30,355 65	6,705 82
Services and service fees		52 500 00
B Miscellaneous	1,666 680 24	625 00
Total	$1,697,035 89	$59,830 82

Details	1975-76
Non-Tax Revenue–	
A Refunds of previous years' expenditure: A recovery of $23,647 in payments made under employee benefit plans and $6,709 as a refund of expenditures made under the Central Administration Program	30,356
B Miscellaneous: parking fees–recovery of fees from employees using government parking facilities $1,664,855; sundries $1,825	1,666,680
Total	$1,697 036

Appendix 1

PUBLIC SERVICE SUPERANNUATION ACCOUNT

	Debit	Credit
Balance as at March 31, 1975	$	$6,420,297,890 68
RECEIPTS		
Employees–Government, Crown Corporations, etc.		199,369,342 14
Retired employees		1,381,438 87
Matching contribution–		
Government		155,972,060 57
Crown Corporations		14,464,819 39
Transferred from other pension funds		5,125,251 77
Interest		263,884,375 08
Actuarial liability adjustment		463,400,000 00
		1,103,597,287 82
DISBURSEMENT		
Annuities	187,507,370 13	
(a) Gratuities	122,781 41	
(b) Residual amounts	223,687 68	
Withdrawals of contributions	19,693,773 82	
Transfer to other pension funds	4,099,420 06	
	211,647,033 10	
Balance as at March 31, 1976	7,312,248,145 40	
	$7,523,895,178 50	$7,523,895,178 50

(a) Amounts equal to one month's pay for each year of pensionable service, not exceeding ten.

(b) Amounts paid to contributors estates or in certain cases to payees authorized by Treasury Board where there is no one to whom an allowance provided by the Act may be paid and where the amounts already paid are less than the amounts contributed.

NOTE: Amendments to the superannuation regulations provided for the calculation of interest at a revised rate (related to the Canada Pension Plan interest rate) commencing with the quarter ended September 30, 1969. The Act provides that the amounts, by which the interest calculated at the revised rates exceeds the amount of interest calculated at the rate used in the latest actuarial report, may be used to reduce the amortization of actuarial deficiencies. During 1975-76, the additional interest amounted to $182,587,852.20 and was charged to interest on the public debt and credited to the annual amortization charge of acturial deficiencies.

Government matching contributions and net actuarial liability adjustment were allocated to departmental programs.

Appendix 2

PUBLIC SERVICE DEATH BENEFIT ACCOUNT

	Debit	Credit
Balance as at March 31, 1975	$	$36,148,153
RECEIPTS–		
Contributions–		
Employees–		
Government and Crown Corporations		18,221,658
Government–		
One-sixth of benefit payments general		2,598,527
Single premium for $500		1,034,145
Crown Corporations		106,352
Interest		2,619,239
		24,579,921
DISBURSEMENTS–		
Refund of Contributions	1,443	
Benefit payments–		
(a) General	15,843,335	
(b) Life coverage $500	704,013	
	16,548,791	
Balance as at March 31, 1976	44,179,283	
	$60,728,074	$60,728,074

(a) Benefits paid in respect of participants who, at the time of death, were employed in the Public Service or were in receipt of an annuity under Part 1 of the Superannuation Act.

(b) Benefits of $500 paid in respect of participants who, at the time of death were employed in the Public Service or were in receipt of an annuity under Part 1 of the Superannuation Act and on whose behalf a single premium for $500 death benefit coverage for life has been made.

Appendix 3

STATEMENT OF SUPPLEMENTARY RETIREMENT BENEFIT ACCOUNT
FOR THE YEAR 1975-76

	Public Service	Canadian Forces	RCMP Police	Parliament	Others	Total
RECEIPTS	$	$	$	$	$	$
Forward	53,714,958 86	20,019,390 45	1,948,854 64	48,134 14	(95,522 19)	75,635,815 90
Contributions–						
Crown Corporations	1,302,549 64					1,302,549 64
Government	17,424,157 02	5,082,393 05	1,176,319 76	52,212 41	3,153 44	23,738,235 68
Matching contributions–						
Crown Corporations	1,302,549 64					1,302,549 64
Government	17,424,157 02	5,082,393 05	1,176,319 76	52,212 41	3,153 44	23,738,235 68
Interest	5,741,497 99	2,004,601 20	250,745 69	8,858 08	(8,333 65)	7,997,369 31
Transfer from OPF	44,534 53		13,616 67			58,151 20
	43,239,445 84	12,169,387 30	2,617,001 88	113,282 90	(2,026 77)	58,137,091 15
DISBURSEMENTS						
Annuities	1,260,908 72	224,206 92	43,992 48	5,023 51		1,534,131 63
Gratuities	1,566 45					1,566 45
Residual amounts	5,654 54					5,654 54
Withdrawals–						
Crown Corporations	200,818 75					200,818 75
Government	1,710,422 39	549,821 72	60,870 82	304 34		2,321,419 27
Transfer to OPF	81,037 26	46,826 88	2,403 99			130,268 13
	3,260,408 11	820,855 52	107,267 29	5,327 85		4,193,858 77
Balance as at March 31, 1976	93,693,996 59	31,367,922 23	4,458,589 23	156,089 19	(97,548 96)	129,579,048 28

SECTION 28

1975-76
PUBLIC ACCOUNTS

Urban Affairs

Ministry of State
Central Mortgage and Housing Corporation
National Capital Commission
Canadian Habitat Secretariat

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URBAN AFFAIRS

Ministry of State

Objective

—To ensure that Federal policies and programs contribute to the optimum pattern and quality of urban development in Canada.

Central Mortgage and Housing Corporation

Objective

—To promote the construction of new houses, the repair and modernization of existing houses, and the improvement of housing and living conditions in Canada. To promote the development of communities through the provision of infrastructure facilities.

National Capital Commission

Objective

—To develop the National Capital Region as a symbol of identity for all Canadians.

Canadian Habitat Secretariat

Objective

—To prepare for, participate in and host the United Nations Conference on Human Settlements.

Note: In 1975-76 the Canada and Quebec Pension Plans and the Death Benefit Account were charged to each department. In prior years the costs were entirely reflected in Treasury Board's budgetary expenditures.

For comparative purposes the 1974-75 figures have been adjusted.

Appropriations and Expenditures

Vote		1975-76 Appropriations	1975-76 Expenditures	Unexpended Balances	1974-75 Expenditures
		$	$	$	$
	Ministry of State				
1	Operating expenditures ..... $ 12,656,000 00				
	1a 2,847,700 00				
	1b To authorize the transfer of $999,999 from Urban Affairs Vote 5, Appropriation Act No. 3, 1975, for the purposes of this Vote 1 00				
	Transfer from Vote 5 ..... 999,999 00				
	Transfer from Treasury Board Vote 15 public service bilingualism 93,500 00	16,597,200 00	14,735,693 00	1,861,507 00	11,389,597 06
5	Contributions for the implementation of projects designed to assist in achieving an improved urban environment ..... $ 6,932,000 00				
	Less transfer to:				
	Vote 1 ..... $ 999,999 00				
	Vote 40 ..... 1,299,999 00				
	2,299,998 00	4,632,002 00	3,387,463 37	1,244,538 63	2,136,699 87
Stat.	Minister's salary and motor car allowance	28,363 98	28,363 98		17,000 00
Stat.	Contributions to employee benefit plans	561,000 00	561,000 00		563,900 00
		21,818,565 98	*18,712,520 35*	*3,106,045 63*	*14,107,196 93*
	Central Mortgage and Housing Corporation				
10	To reimburse Central Mortgage and Housing Corporation for the calendar year 1975:				
	(a) for expenditures on housing research, community planning and on the support of experimental components related to housing;				
	(b) for the amounts of loans forgiven for sewage treatment projects, for rehabilitation and conversion of existing buildings, and for new communities;				
	(c) for contributions made in respect of loans to facilitate home ownership, of loans to non-profit corporations; of loans for neighbourhood improvement programs;				
	(d) for losses resulting from the operation of public housing projects;				
	(e) for losses resulting from the sale of mortgages;				
	(f) for costs and expenses incurred in respect of loans to facilitate home ownership, for rehabilitation and conversion of existing residential buildings, for the neighbourhood improvement programs and for new communities;				
	(g) for the loss incurred in the redevelopment, administration and operation of Granville Island;				
	(h) for losses incurred in the operation of real estate holdings acquired by the corporation;				
	(i) for losses incurred by the corporation when the interest rate to borrowers for loans under the National Housing Act is less than the rate required to provide for full recovery of costs to the corporation in respect of the loans;				
	(j) for expenditures in respect of the Rural and Native Housing Program for financial assistance and training;				
	and to authorize the payment to the corporation of an administration fee for carrying out the home buyer grant program $231,575,000 00				
	10a To extend the purposes of Urban Affairs Vote 10, Appropriation Act No. 3, 1975, to include reimbursement;				
	(a) for contribution made and expenses incurred in respect of a private lender assisted rental program;				
	(b) for net losses and costs and expenses incurred in the operation of the land lease program 1 00				
	231,575,001 00				
	Less transfer to Vote 15 ..... 10,499,999 00	221,075,002 00	198,553,578 51	22,521,423 49	130,465,769 97
15	Home buyer grant payments, in accordance with terms and conditions prescribed by regulations made by the Governor in Council, of amounts not to exceed $500, to an individual who				
	(a) after October 31, 1974, acquired a housing unit or share of the capital stock of a co-operative housing corporation or association, whether jointly with another person or otherwise, if the housing unit was, or if the share was acquired for the sole purpose of acquiring the right to inhabit a housing unit owned by the corporation that was				
	(i) inhabited by the individual as his principal residence at any time in the period commencing on the date of acquisition and ending on October 31, 1975,				
	(ii) situated in Canada, and				
	(iii) never previously used as a dwelling place, and				
	(b) at no time prior to the acquisition described in paragraph (a) owned, or whose spouse owned, whether jointly with another person or otherwise a housing unit in Canada that was used as a principal residence by the individual or the spouse ..... $ 20,000,000 00				

Appropriations and Expenditures–*Continued*

Vote		1975-76 Appropriations	1975-76 Expenditures	Unexpended Balances	1974-75 Expenditures
		$	$	$	$
Central Mortgage and Housing Corporation–*Concluded*					
15a To extend the purposes of Urban Affairs Vote 15, Appropriation Act No. 3, 1975, to repeal subparagraph (a) (i) thereof and substitute therefor the following: (a) "(i) inhabited by the individual as his principal residence at any time in the period commencing on the date of acquisition and ending on October 31, 1975, or in the period commencing on the date of acquisition and ending on December 31, 1975, if that individual before November 1, 1975 has: (a) commenced construction of the unit on his own lands or on lands leased by him under a written lease for 5 years or more; (b) entered into a written contract of purchase and sale for the purchase of the unit; or (c) acquired a share of the capital stock of a co-operative housing corporation if the share was acquired for the sole purpose of acquiring the right to inhabit a housing unit owned by the corporation, and"					
(b) to authorize the transfer of $10,499,999 from Urban Affairs Vote 10. Appropriation Act No. 3, 1975, for the purposes of this Vote	1 00				
15b Home buyer grant payments, in accordance with terms and conditions prescribed by regulations made by the Governor in Council, of amounts not to exceed $500, to an individual who (a) after October 31, 1974, acquired a housing unit or share of the capital stock of a co-operative housing corporation or association, whether jointly with another person or otherwise, if the housing unit was, or if the share was acquired for the sole purpose of acquiring the right to inhabit a housing unit owned by the corporation that was (i) inhabited by the individuals as his principal residence at any time in the period commencing on the date of acquisition and ending on October 31, 1975, or in the period commencing on the date of acquisition and ending on December 31, 1975 if that individual before November 1, 1975 has: (a) commenced construction of the unit on his own lands or on lands leased by him under a written lease for 5 years or more; (b) entered into a written contract of purchase and sale for the purchase of the unit; or (c) acquired a share of the capital stock of a co-operative housing corporation if the share was acquired for the sole purpose of acquiring the right to inhabit a housing unit owned by the Corporation, and (ii) situated in Canada, and (iii) never previously used as a dwelling place, and (b) at no time prior to the acquisition described in paragraph (a) owned, or whose spouse owned, whether jointly with another person or otherwise a housing unit in Canada that was used as a principal residence by the individual or the spouse	7,000,000 00			
Transfer from Vote 10	10,499,999 00	37,500,000 00	37,499,999 00	1 00	5,590,000 00
Stat. Contributions made for an urban renewal scheme or pursuant to an urban renewal agreement		11,245,298 42	11,245,298 42		17,074,910 07
Stat. Public housing projects undertaken under Part VI of the National Housing Act, 1954		89,535,978 97	89,535,978 97		61,715,939 58
Stat. Housing research and community planning as contemplated by Part V of the National Housing Act, 1954		2,500,000 00	2,500,000 00		2,325,000 43
Stat. Contributions, loans and expenses in respect of assisted home ownership, co-operative housing assistance, residential rehabilitation assistance and neighbourhood improvement program		27,629,092 10	27,629,092 10		8,886,893 05
		389,485,371 49	*366,963,947 00*	*22,521,424 49*	*226,058,513 10*

Appropriations and Expenditures—*Concluded*

Vote			1975-76 Appropriations	1975-76 Expenditures	Unexpended Balances	1974-75 Expenditures
			$	$	$	$
	National Capital Commission					
25	Operating expenditures and contributions to local municipalities or authorities and other organizations to encourage bilingualism in the National Capital Region	$ 17,468,000 00				
	25b	67,000 00				
	Transfer from Treasury Board Vote 5 contingencies	1,010,000 00				
	Transfer from Treasury Board Vote 10 student summer employment	182,000 00				
	Transfer from Treasury Board Vote 15 public service bilingualism	236,400 00	18,963,400 00	18,963,400 00		15,634,280 00
30	Payment to the National Capital Fund	$ 23,000,000 00				
	30a	7,000,000 00	30,000,000 00	30,000,000 00		23,080,000 00
			48,963,400 00	*48,963,400 00*		*38,714,280 00*
	Canadian Habitat Secretariat					
40a	Program expenditures and to establish the Office of the Commissioner-General, Canadian Habitat Secretariat, within the portfolio of the Minister of State for Urban Affairs, to provide that the Commissioner-General shall have the rank and status of a Deputy Head and be appointed by the Governor in Council to hold office during pleasure, and as such shall, under the Minister of State for Urban Affairs, be responsible for the preparation and participation in, and the hosting by Canada of, the United Nations Conference on Human Settlements to be held in Vancouver, British Columbia, during May and June, 1976, and authorize the contributions related to the said conference	$ 3,726,000 00				
	40b To authorize the transfer of $1,299,999 from Urban Affairs Vote 5, Appropriation Act No. 3, 1975, for the purposes of this Vote	1 00				
	Transfer from Vote 5	1,299,999 00	5,026,000 00	5,227,648 30	−201,648 30	
	Total		465,293,337 47	439,867,515 65	25,425,821 82	278,879,990 03

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	*Less:* Receipts credited to revenue	*Add:* Services provided by other departments	*Add:* Accommodation provided by this department	Total cost of programs
Ministry of State	1975-76	18,713	14	669		19,368
	1974-75	14,107	55	520		14,572
Central Mortgage and Housing Corporation	1975-76	366,964	*8,385			358,579
	1974-75	226,059	6,741			219,318
National Capital Commission	1975-76	48,963	2,016			46,947
	1974-75	38,714	1,630			37,084
Canadian Habitat Secretariat	1975-76	5,228	16			5,212
	1974-75					
Total	1975-76	439,868	10,431	669		430,106
	1974-75	278,880	8,426	520		270,974

*Does not include: Return on investments $519,784, Refunds of previous years' expenditure $76,549.

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropri-ations	Expend-itures	Appropri-ations	Expend-itures	Appropri-ations	Expend-itures	Appropri-ations	Expend-itures
Ministry of State								
Urban policy and research	7,601	5,875	200	63	800	441	8,601	6,379
Urban coordination	5,808	5,612	16	53	3,832	2,947	9,656	8,612
General administration	2,798	3,043	203	118			3,001	3,161
Contributions to employee benefit plans	561	561					561	561
	16,768	15,091	419	234	4,632	3,388	21,819	18,713
Less: receipts credited to revenue		14						14
Add: services provided by other departments	669	669					669	669
Total cost of program	17,437	15,746	419	234	4,632	3,388	22,488	19,368
Central Mortgage and Housing Corporation								
Housing research and community planning	18,225	14,717					18,225	14,717
Public housing projects and land development	176,536	176,536					176,536	176,536
Municipal sewage treatment assistance	48,676	44,297					48,676	44,297
Urban renewal assistance	11,245	11,245					11,245	11,245
Assisted home ownership	11,994	11,473					11,994	11,473
Low income non-profit assistance	13,850	13,687					13,850	13,687
Co-operative housing assistance	2,723	2,303					2,723	2,303
Residential rehabilitation assistance	14,460	12,201					14,460	12,201
Neighbourhood improvement program	10,056	8,973					10,056	8,973
New communities	212	91					212	91
Granville Island	7,000	2,626					7,000	2,626
Losses on real estate	10,650	10,377					10,650	10,377
Interest rate losses	14,550	10,549					14,550	10,549
Rural and native housing	7,486	6,974					7,486	6,974
Grant to first-time home buyers	37,500	37,500					37,500	37,500
Fees to administer first-time home buyers program	1,400	1,374					1,400	1,374
Private lender assisted home ownership	2,402	1,719					2,402	1,719
Private lender assisted rental	319	319					319	319
Land acquisition and leasing	201	3					201	3
	389,485	366,964					389,485	366,964
Less: receipts credited to revenue		8,385						8,385
Total cost of program	389,485	358,579					389,485	358,579

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
National Capital Commission								
Policy development			700	700			700	700
Land development	5,195	5,355	5,300	5,300			10,495	10,655
Transportation			10,000	10,000			10,000	10,000
Services and utilities			10,000	10,000			10,000	10,000
Recreation and culture	7,468	9,527	3,500	3,500	250	250	11,218	13,277
Administration and finance	8,600	9,483	500	500			9,100	9,983
	21,263	24,365	30,000	30,000	250	250	51,513	54,615
Less: receipts and revenues credited to the vote	2,550	5,652					2,550	5,652
	18,713	18,713	30,000	30,000	250	250	48,963	48,963
Less: receipts credited to revenue		2,016						2,016
Total cost of program	18,713	16,697	30,000	30,000	250	250	48,963	46,947
Canadian Habitat Secretariat								
Canadian Habitat Secretariat	3,662	3,789	25	379	1,339	1,060	5,026	5,228
Less: receipts credited to revenue		16						16
Total cost of program	3,662	3,773	25	379	1,339	1,060	5,026	5,212

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1975-76 Appropriations	1975-76 Expenditures	1974-75 Expenditures
Ministry of State			
Contributions for the implementation of projects designed to assist in achieving an improved urban environment:			
Urban policy and research	800	441	516
Urban coordination	3,832	2,947	1,621
	4,632	*3,388*	*2,137*
National Capital Commission			
Contributions to local municipalities or authorities and other organizations to encourage bilingualism in the National Capital Region	250	250	250
	250	*250*	*250*
Canadian Habitat Secretariat			
Contributions related to the purposes of the United Nations Conference on Human Settlements	1,339	1,060	
	1,339	*1,060*	
Total	6,221	4,698	2,387

New Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Ministry of State	Central Mortgage and Housing Corporation	National Capital Commission	Canadian Habitat Secretariat	Total
(1) Salaries and wages	5,800			359	6,159
	5,535			**269**	**5,804**
	4,344				*4,344*
(1) Other personnel costs	617				617
	586				**586**
	582				*582*
(2) Transportation and communications	1,393			1,121	2,514
	1,097			**667**	**1,764**
	873				*873*
(3) Information	903			575	1,478
	566			**311**	**877**
	298				*298*
(4) Professional and special services	5,643			755	6,398
	5,672			**1,711**	**7,383**
	4,335				*4,335*
(5) Rentals	768			194	962
	286			**253**	**539**
	783				*783*
(6) Purchased repair and upkeep	1,109			618	1,727
	1,075			**284**	**1,359**
	13				*13*
(7) Utilities, materials and supplies	485			40	525
	268			**150**	**418**
	337				*337*
(9) Construction and acquisition of machinery and equipment	419			25	444
	234			**379**	**613**
	382				*382*
(10) Grants, contributions and other transfer payments	4,632		250	1,339	6,221
	3,388		**250**	**1,060**	**4,698**
	2,137		*250*		*2,387*
(12) All other expenditures	50	389,485	51,263		440,798
	6	**366,964**	**54,365**	**144**	**421,479**
	23	*226,059*	*43,483*		*269,565*
(1-12) Total	21,819	389,485	51,513	5,026	467,843
	18,713	**366,964**	**54,615**	**5,228**	**445,520**
	14,107	*226,059*	*43,733*		*283,899*
(13) *Less:* receipts and revenues credited to the vote			2,550		2,550
			5,652		**5,652**
			5,019		*5,019*
Total net expenditures	21,819	389,485	48,963	5,026	465,293
	18,713	**366,964**	**48,963**	**5,228**	**439,868**
	14,107	*226,059*	*38,714*		*278,880*

Amounts in roman type are 1975-76 appropriations.
Amounts in **bold face** type are 1975-76 expenditures.
Amounts in *italic* type are 1974-75 expenditures.

Departmental Summary

(in thousands of dollars)

	Total	Department	Central Mortgage and Housing Corporation	National Capital Commission	Undisbursed Balances Appropriation National Capital Fund	Canadian Habitat Secretariat
FINANCIAL RESOURCES UTILIIZED FOR–						
Budgetary and other–						
Operating expenditures	410,209	115,091	366,964	24,365		3,789
Capital expenditures	65,613	234		30,000	35,000	379
Grants, contributions and other transfer payments	4,698	3,388		250		1,060
Sums credited to revenue	606,764	14	604,718	2,016		16
Sub-total	*1,087,284*	*18,727*	*971,682*	*56,631*	*35,000*	*5,244*
Non-budgetary transactions–						
Increase in accounts receivable						
Decrease in accounts payable						
Other loans made to third parties						
Other repayments of loans received from third parties						
Amounts advanced by Canada	1,329,500		1,319,500	10,000		
Equity capital invested by Canada						
Acquisition of inventories						
Other reductions in liabilities and increases in assets						
Total financial resources utilized	2,416,784	18,727	2,291,182	66,631	35,000	5,244
FINANCIAL RESOURCES PROVIDED FROM–						
Budgetary allocations utilized–						
Annual appropriations	338,369	18,124	236,054	48,963	30,000	5,228
Statutory appropriations	131,499	589	130,910			
Receipts credited to appropriations	5,652			5,652		16
Sums credited to revenue	606,764	14	604,718	2,016		
Sales						
Other						
Depreciation charged as an expenditure						
Sub-total	*1,082,284*	*18,727*	*971,682*	*56,631*	*30,000*	*5,244*
Non-budgetary transactions–						
Decrease in accounts receivable						
Increase in accounts payable						
Other repayments of loans made to third parties						
Other loans received from third parties						
Repayments of amounts advanced by Canada	263,242		261,977	1,265		
Equity capital realized						
Decrease in inventories						
Other increases in liabilities or reduction in assets						
Total financial resources provided	1,345,526	18,727	1,233,659	57,896	30,000	5,244
Net financial resources utilized or net financial resources provided	1,071,258	nil	1,057,523	8,735	5,000	nil

Revenues

	1975-76	1974-75
Ministry of State		
Comparative Summary		
Non-Tax Revenue–		
Refunds of previous year's expenditure	11,774 70	36,337 86
Miscellaneous	2,478 47	18,962 07
Total	$14,253 17	$55,299 93

	1975-76	1974-75
Central Mortgage and Housing Corporation		
Comparative Summary		
Non-Tax Revenue–		
A Return on investments	519,784,117 05	447,221,485 81
B Refunds of previous years' expenditure	76,549,197 28	57,046,342 79
C Proceeds from sales	1,243,119 11	1,629,500 41
D Miscellaneous	7,141,588 10	5,111,278 43
Total	$604,718,021 54	$511,008,607 44

	1975-76
Details	
Non-Tax Revenue–	
A Return on investments: interest on debentures, $512,944,563; net profit of the Corporation received in accordance with the provisions of section 30 of the Central Mortgage and Housing Corporation Act, c.46, R.S. $6,839,554	519,784,117
B Refunds of previous years' expenditure: payments made to the Corporation from a statutory vote during the fiscal year 1974-75 from January to March 1975 were charged to Vote 10 in the current fiscal year and the credit was made to this account $76,549,198	76,549,198
C Proceeds from sales: sales of properties	1,243,119
D Miscellaneous: net profits under the Housing Act	7,141,588
Total	$604,718,022

	1975-76	1974-75
National Capital Commission		
Comparative Summary		
Non-Tax Revenue–		
Return on investments	1,971,965 30	1,585,517 68
Refunds of previous years' expenditure	43,938 63	44,491 10
Total	$2,015,903 93	$1,630,008 78

	1975-76	1974-75
Canadian Habitat Secretariat		
Comparative Summary		
Non-Tax Revenue–		
Miscellaneous	$15,950 12	

SECTION 29

1975-76
PUBLIC ACCOUNTS

Veterans Affairs

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VETERANS AFFAIRS

Objectives

ADMINISTRATION PROGRAM

—To provide executive direction and certain common administrative and professional services to the Department as a whole.

WELFARE SERVICE PROGRAM

—To provide assistance to veterans and certain civilians who are unable to provide for their maintenance.

—To provide sheltered employment by production and sale of Vetcraft products.

PENSIONS PROGRAM

—To provide service-related death and disability pensions to ex-members of the armed forces or their dependants.

BUREAU OF PENSIONS ADVOCATES PROGRAM

—To provide an independent professional legal aid service to persons seeking to establish claims under the Pension Act and allied statutes and orders.

TREATMENT SERVICES PROGRAM

—To provide medical services for qualified veterans suffering from service-connected disabilities.

VETERAN'S LAND ADMINISTRATION PROGRAM

—To effect the settlement of qualified veterans as farmers, small holders, commercial fishermen and home-steaders, including Indian veterans on Reserves.

Note: In 1975-76 the Canada and Quebec Pension Plans and the Death Benefit Account were charged to each department. In prior years the costs were entirely reflected in Treasury Board's budgetary expenditures.

For comparative purposes the 1974-75 figures have been adjusted.

Appropriations and Expenditures

Vote		1975-76 Appropriations	1975-76 Expenditures	Unexpended Balances	1974-75 Expenditures
		$	$	$	$
	ADMINISTRATION PROGRAM				
1	Program expenditures ..... $ 6,419,000 00				
	1a To authorize the transfer of $84,999 from Veterans Affairs Vote 35 and $315,000 from Veterans Affairs Vote 50, Appropriation Act No. 3, 1975, for the purposes of this Vote 1 00				
	Transfer from Vote 35 ..... 84,999 00				
	Transfer from Vote 50 ..... 315,000 00				
	Transfer from Treasury Board Vote 15 public service bilingualism 48,960 00				
		6,867,960 00	6,582,024 31	285,935 69	6,064,578 16
Stat.	Minister of Veterans Affairs—Salary and motor car allowance	25,655 82	25,655 82		16,999 92
Stat.	Contributions to employee benefit plans	613,000 00	613,000 00		618,300 00
		7,506,615 82	*7,220,680 13*	*285,935 69*	*6,699,878 08*
	WELFARE SERVICES PROGRAM				
5	War Veterans Allowance Board—Operating expenditures ..... $ 724,000 00				
	5a To authorize the transfer of $59,699 from Veterans Affairs Vote 50, Appropriation Act No. 3, 1975, for the purposes of this Vote and to authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to $8,734.92 ..... 1 00				
	5b To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to $49,703.84 ..... 1 00				
	Transfer from Vote 50 ..... 59,699 00				
		783,701 00	777,020 56	6,680 44	586,238 31
10	War Veterans Allowance Board—The grants listed in the Estimates provided that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board ..... $ 163,177,000 00				
	10b To authorize the transfer of $5,499,999 from Veterans Affairs Vote 35 and $5,000,000 from Veterans Affairs Vote 50, Appropriation Act No. 3, 1975, for the purposes of this Vote 1 00				
	Transfer from Vote 35 ..... 5,499,999 00				
	Transfer from Vote 50 ..... 5,000,000 00				
		173,677,000 00	172,701,975 64	975,024 36	141,781,346 30
15	Operating expenditures ..... $ 12,146,000 00				
	15a To authorize the transfer of $105,999 from Veterans Affairs Vote 35 and $136,000 from Veterans Affairs Vote 50, Appropriation Act No. 3, 1975, for the purposes of this Vote 1 00				
	Transfer from Vote 35 ..... 105,999 00				
	Transfer from Vote 50 ..... 136,000 00				
	Transfer from Treasury Board Vote 15 public service bilingualism 18,150 00				
		12,406,150 00	11,767,406 60	638,743 40	11,091,391 92
20	The grants listed in the Estimates and contributions provided that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board ..... $ 14,466,000 00				
	20a To authorize the transfer of $131,499 from Veterans Affairs Vote 50, Appropriation Act No. 3, 1975, for the purposes of this Vote 1 00				
	Transfer from Vote 50 ..... 131,499 00				
		14,597,500 00	13,721,692 12	875,807 88	13,279,242 20
Stat.	Re-establishment credits and repayments under section 15 of the War Service Grants Act of compensating adjustments made in accordance with the terms of the Veterans' Land Act	586,963 23	586,963 23		410,697 43
Stat.	Contributions to employee benefit plans	1,262,000 00	1,262,000 00		1,103,400 00
Stat.	War service gratuities	97 50	97 50		269 18
Stat.	Returned soldiers insurance actuarial liability adjustment	105,271 19	105,271 19		167,073 90
Stat.	Veterans insurance actuarial liability adjustment	1,005,249 40	1,005,249 40		990,689 18
		204,423,932 32	*201,927,676 24*	*2,496,256 08*	*169,410,348 42*
	PENSIONS PROGRAM				
25	Pension Review Board—Operating expenditures	343,000 00	324,134 63	18,865 37	267,865 67
30	Operating expenditures ..... $ 7,388,000 00				
	30b To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to $46,182.45 ..... 1 00				
	Transfer from Treasury Board Vote 15 public service bilingualism 12,690 00				
		7,400,691 00	7,180,312 06	220,378 94	6,426,927 42

Appropriations and Expenditures

Vote				1975-76 Appropriations	1975-76 Expenditures	Unexpended Balances	1974-75 Expenditures
				$	$	$	$
	PENSIONS PROGRAM—*Concluded*						
35	The grants listed in the Estimates and contributions provided that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board		$ 352,937,000 00				
	Less transfer to:						
	Vote 1	$ 84,999 00					
	Vote 10	5,499 999 00					
	Vote 15	105,999 00					
			5,690,997 00				
				347,246,003 00	346,552,817 11	693,185 89	323,923,405 67
Stat.	Contributions to employee benefit plans			751,000 00	751,000 00		651,900 00
				355,740,694 00	*354,808,263 80*	*932,430 20*	*331,270,098 76*
	BUREAU OF PENSIONS ADVOCATES PROGRAM						
40	Program expenditures			1,906,000 00	1,851,516 78	54,483 22	1,654,562 75
Stat.	Contributions to employee benefit plans			204,000 00	204,000 00		186,900 00
				2,110,000 00	*2,055,516 78*	*54,483 22*	*1,841,462 75*
	TREATMENT SERVICES PROGRAM						
45	Operating expenditures, contributions and authority to spend revenue received during the year		$ 87,253,000 00				
	45b To authorize the transfer of $1,349,999 from Veterans Affairs Vote 50, Appropriation Act No. 3, 1975, for the purposes of this Vote and to authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to $28,500 94		1 00				
	Transfer from Vote 50		1,349,999 00				
	Transfer from Treasury Board Vote 5 contingencies		3,909,300 00				
	Transfer from Treasury Board Vote 15 public service bilingualism		67,300 00				
				92,579,600 00	90,419,707 07	2,159,892 93	79,012,226 85
50	Capital expenditures including contributions to provinces and other authorities towards such costs		$ 15,736,000 00				
	Less transfer to:						
	Vote 1	$ 315,000 00					
	Vote 5	59,699 00					
	Vote 10	5,000,000 00					
	Vote 15	136,000 00					
	Vote 20	131,499 00					
	Vote 45	1,349,999 00					
			6,992,197 00				
				8,743,803 00	8,447,304 05	296,498 95	10,753,381 09
Stat.	Contributions to employee benefit plans			7,309,000 00	7,309,000 00		8,563,500 00
				108,632,403 00	*106,176,011 12*	*2,456,391 88*	*98,329,107 94*
	VETERANS' LAND ADMINISTRATION PROGRAM						
55	Program expenditures; upkeep of property, including engineering and other investigational planning expenses that do not add tangible value to real property, taxes, insurance and maintenance of public utilities; to authorize, subject to the approval of the Governor in Council, necessary remedial work on properties constructed under individual firm price contracts and sold under the Veterans' Land Act and to correct defects for which neither the veteran nor the contractor can be held financially responsible, and for such other work on other properties as may be required to protect the interest of the Director therein; and the grants listed in the Estimates provided that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board		$ 7,695,548 00				
	Transfer from Treasury Board Vote 15 public service bilingualism		10,900 00				
				7,706,448 00	7,044,388 39	662,059 61	7,996,829 48
Stat.	Provision for reserve for conditional benefits, Veterans' Land Act			4,440,000 00	4,440,000 00		4,440,000 00
Stat.	Contributions to employee benefit plans			724,000 00	724,000 00		679,500 00
Stat.	Reduction in Veterans' Land Act advances			9,895 97	9,895 97		14,600 40
Stat.	Write-off of active assets			2,933 81	2,933 81		
				12,883,277 78	*12,221,218 17*	*662,059 61*	*13,130,929 88*
	Total			691,296,922 92	684,409,366 24	6,887,556 68	620,681,825 83

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	*Less:* Receipts credited to revenue	*Add:* Services provided by other departments	*Add:* Accommodation provided by this department	Total cost of programs
ADMINISTRATION	1975-76	7,221		658		7,879
	1974-75	6,700		834	16	7,550
WELFARE SERVICES	1975-76	201,928	1,598	2,287	185	202,802
	1974-75	169,410	2,165	2,162	178	169,585
PENSIONS	1975-76	354,808	2,743	1,854	59	353,978
	1974-75	331,270	1,895	1,710	65	331,150
BUREAU OF PENSIONS ADVOCATES	1975-76	2,055		145	13	2,213
	1974-75	1,842		135	12	1,989
TREATMENT SERVICES	1975-76	106,176	422	2,503	11,528	119,785
	1974-75	98,329	228	3,367	13,707	115,175
VETERANS' LAND ADMINISTRATION	1975-76	12,221	117	866	101	13,071
	1974-75	13,131	111	838	97	13,955
Total	1975-76	684,409	*4,880	8,313	11,886	699,728
	1974-75	620,682	*4,399	9,046	14,075	639,404

*Does not include amounts credited to non-tax revenue—return on investments as follows: 1975-76, $27,754; 1974-75, $27,271.

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
ADMINISTRATION PROGRAM								
Administration	7,457	7,182	50	39			7,507	7,221
Add: services provided by other departments	658	658					658	658
accommodation provided by this department								
Total cost of program	8,115	7,840	50	39			8,165	7,879
WELFARE SERVICES PROGRAM								
Welfare services	13,935	13,396	517	411	189,972	188,121	204,424	201,928
Less: receipts credited to revenue		10			450	1,588	450	1,598
Add: services provided by other departments	2,287	2,287					2,287	2,287
accommodation provided by this department	185	185					185	185
Total cost of program	16,407	15,858	517	411	189,522	186,533	206,446	202,802
PENSIONS PROGRAM								
Pensions	8,413	8,182	82	73	347,246	346,553	355,741	354,808
Less: receipts credited to revenue	1,600					2,743	1,600	2,743
Add: services provided by other departments	1,854	1,854					1,854	1,854
accommodation provided by this department	59	59					59	59
Total cost of program	8,726	10,095	82	73	347,246	343,810	356,054	353,978
BUREAU OF PENSIONS ADVOCATES PROGRAM								
Bureau of pensions advocates	2,084	2,041	26	14			2,110	2,055
Add: services provided by other departments	145	145					145	145
accommodation provided by this department	13	13					13	13
Total cost of program	2,242	2,199	26	14			2,268	2,213
TREATMENT SERVICES PROGRAM								
Head office administration	937	762		5			937	767
Treatment in departmental facilities	86,751	91,181	4,000	3,909			90,751	95,090
Treatment in non-departmental facilities	28,359	27,691	4,744	4,533			33,103	32,224
Medical research	394	290					394	290
Treatment and related allowances					3,742	3,026	3,742	3,026
Contributions to employee benefit plans	7,309	7,309					7,309	7,309
	123,750	127,233	8,744	8,447	3,742	3,026	136,236	138,706
Less: receipts and revenues credited to the vote	27,604	32,530					27,604	32,530
	96,146	94,703					108,632	106,176
Less: receipts credited to revenue	87	419				3	87	422
Add: services provided by other departments	2,503	2,503					2,503	2,503
accommodation provided by this department	11,528	11,528					11,528	11,528
Total cost of program	110,090	108,315	8,744	8,447	3,742	3,023	122,576	119,785
VETERANS' LAND ADMINISTRATION PROGRAM								
Veterans' Land administration	8,378	7,746	40	20	4,465	4,455	12,883	12,221
Less: receipts credited to revenue	110	111				6	110	117
Add: services provided by other departments	866	866					866	866
accommodation provided by this department	101	101					101	101
Total cost of program	9,235	8,602	40	20	4,465	4,449	13,740	13,071

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1975-76 Appropriations	1975-76 Expenditures	1974-75 Expenditures
WELFARE SERVICES PROGRAM			
War veterans allowances and civilian war allowances—			
North West Field Force	2	4	10
South African War	57	68	65
World War I	23,331	22,651	24,241
World War II and Special Forces (Korea)	139,155	139,116	108,271
Dual Service (World Wars I and II)	861	855	826
Civilian War Allowances	10,271	10,008	8,368
	173,677	*172,702*	*141,781*
Assistance in accordance with the provisions of the Assistance Fund Regulations	11,342	10,872	10,739
Grant to Army Benevolent Fund	18	18	18
Grant to Royal Canadian Legion	9	9	9
Grant to Canadian Veterans Association of the United Kingdom	1	1	1
Other Benefits—			
Children of war dead (education assistance)	1,232	1,090	1,102
University and vocational training	13	10	9
Assistance to Canadian Veterans—Overseas District	23	18	21
Repayment under Subsection (3) of Section 10 of the Veterans Rehabilitation Act (R.S. c. V-5) in such amounts as the Minister of Veterans Affairs determines, not exceeding the whole of amounts equivalent to the compensating adjustments or payments made under that Act, where the persons who made the compensating adjustments or payments received no benefits under the Veterans' Land Act (R.S. c. V-4), or where having had financial assistance under the Veterans' Land Act, are deemed by the Minister on termination of their Veterans' Land Act contracts or agreements to have derived thereunder either no benefits or benefits that are less than the amounts of the compensating adjustments or payments	2	3	6
Last Post Fund	742	551	503
Special housing assistance for Veterans	50	12	
Payments under the War Service Grants Act (R.S. c. W-4)—			
Re-establishment credits under Section 8	121	121	11
Repayments under section 15 for compensating adjustments made in accordance with the terms of the Veterans' Land Act	467	467	400
Returned soldiers insurance actuarial liability adjustment	105	105	167
Veterans insurance actuarial liability adjustment	1,005	1,005	991
Commonwealth War Graves Commission	1,150	1,132	871
United Nations Memorial Cemetery in Korea	15	5	
	16,295	*15,419*	*14,848*
	189,972	188,121	156,629
PENSIONS PROGRAM			
Pensions for disability and death, including pensions granted under the authority of the Civilian Government Employees (War) Compensation Order, P.C. 45-8848 of November 22, 1944, which shall be subject to the Pension Act; Newfoundland special awards and burial grants—			
The Flying Accidents Compensation Order	160	159	160
World War I	75,800	75,260	75,477
World War II	254,454	253,847	233,295
Civilians, World War II	1,180	1,015	1,018
Defence forces—Peacetime services	10,840	11,069	9,317
Special Forces (Korea)	4,240	4,641	4,100
Newfoundland special awards	42	55	40
Burial grants	425	424	444
Gallantry awards—World War II and Special Force	40	40	35
Compensation for loss of earnings	65	43	37
	347,246	*346,553*	*323,923*
TREATMENT SERVICES PROGRAM			
Treatment and related allowances	3,742	3,026	2,969
	3,742	*3,026*	*2,969*
VETERANS LAND ADMINISTRATION PROGRAM			
Grants to veterans settled on provincial lands in accordance with agreements with provincial governments under section 45 of the Veterans' Land Act (R.S. c. V-4) and grants to veterans settled on Dominion Lands in accordance with an agreement with the Minister of Indian Affairs and Northern Development under section 45 of the Veterans' Land Act—			
Provincial and Dominion land grants	15	15	24
Grants to Indian veterans settled on Indian reserve lands under section 46 of the Veterans' Land Act	10		8
Provision for reserve for conditional benefits, Veterans' Land Act	4,440	4,440	4,440
	4,465	*4,455*	*4,472*
Total	545,425	542,155	487,993

Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Administration Program	Welfare Services Program	Pensions Program	Bureau of Pensions Advocates Program	Treatment Services Program	Veterans' Land Administration Program	Total
(1) Salaries and wages	5,413	11,048	6,469	1,792	67,953	6,354	99,029
	5,079	**10,497**	**6,227**	**1,732**	**67,168**	**5,755**	**96,458**
	4,657	*10,092*	*5,668*	*1,531*	*62,048*	*6,337*	*90,333*
(1) Other personnel costs	620	1,272	751	204	7,394	724	10,965
	620	**1,278**	**752**	**204**	**7,383**	**737**	**10,974**
	621	*1,103*	*652*	*187*	*8,563*	*680*	*11,806*
(2) Transportation and communications	258	749	571	60	1,810	565	4,013
	570	**734**	**558**	**67**	**2,276**	**553**	**4,758**
	375	*673*	*447*	*67*	*1,989*	*571*	*4,122*
(3) Information	110				70	27	207
	59				**15**	**27**	**101**
	99				*6*		*105*
(4) Professional and special services	752	408	453	9	34,013	610	36,245
	531	**402**	**474**	**18**	**35,958**	**582**	**37,965**
	601	*354*	*374*	*15*	*29,819*	*940*	*32,103*
(5) Rentals	118	35	72		329	13	567
	122	**45**	**74**	**2**	**357**	**13**	**613**
	144	*37*	*55*		*278*	*13*	*527*
(6) Purchased repair and upkeep	93	337	20	6	957	27	1,440
	72	**338**	**21**	**5**	**1,155**	**24**	**1,615**
	6	*309*	*11*	*3*	*1,193*	*11*	*1,533*
(7) Utilities, materials and supplies	84	83	75	12	11,144	40	11,438
	115	**101**	**75**	**13**	**12,809**	**37**	**13,150**
	117	*84*	*58*	*10*	*11,871*	*46*	*12,186*
(8) Construction and acquisiton of land, buildings and equipment		420			7,014		7,434
		319			**7,162**		**7,481**
					9,493		*9,493*
(9) Construction and acquisition of machinery and equipment	50	97	82	26	1,730	41	2,026
	39	**92**	**73**	**14**	**1,285**	**20**	**1,523**
	66	*128*	*80*	*29*	*1,260*	*39*	*1,602*
(10) Grants, contributions and other transfer payments		189,972	347,246		3,742	4,465	545,425
		188,121	**346,553**		**3,026**	**4,455**	**542,155**
		156,629	*323,923*		*2,969*	*4,472*	*487,993*
(12) All other expenditures	9	3	2	1	80	17	112
	14	**1**	**1**		**112**	**18**	**146**
	14	*1*	*2*		*37*	*22*	*76*
(1-12) Total	7,507	204,424	355,741	2,110	136,236	12,883	718,901
	7,221	**201,928**	**354,808**	**2,055**	**138,706**	**12,221**	**716,939**
	6,700	*169,410*	*331,270*	*1,842*	*129,526*	*13,131*	*651,879*
(13) *Less:* receipts and revenues credited to the vote					27,604		27,604
					32,530		**32,530**
					31,197		*31,197*
Total net expenditures	7,507	204,424	355,741	2,110	108,632	12,883	691,297
	7,221	**201,928**	**354,808**	**2,055**	**106,176**	**12,221**	**684,409**
	6,700	*169,410*	*331,270*	*1,842*	*98,329*	*13,131*	*620,682*

Amounts in roman type are 1975-76 appropriations.
Amounts in **bold** face type are 1975-76 expenditures.
Amounts in *italic* type are 1974-75 expenditures.

Departmental Summary

(in thousands of dollars)

	Total	Department	Hospital Stores Working Capital Advance	Remembrance Day Poppies Working Capital Advance	Veterans Land Act Fund	Reserve for Conditional Benefits	Securities Held in Trust	Deposit and Trust Accounts	Annuity, Insurance and Pension Account	Suspense Accounts
FINANCIAL RESOURCES UTILIZED FOR—										
Budgetary and other—										
Operating expenditures	170,794	165,768	4,151	875						
Capital expenditures	9,080	9,004			76					
Grants, contributions and other transfer payments	541,837	537,715			377	3,745				
Sums credited to revenue	32,634	4,880			27,754					
Sub-total	*754,345*	*717,367*	*4,151*	*875*	*28,207*	*3,745*				
Non-budgetary transactions—										
Increase in accounts receivable										
Decrease in accounts payable										
Other loans made to third parties	34,206				34,206					
Other repayments of loans received from third parties	3,317				3,317					
Amounts advanced by Canada										
Equity capital invested by Canada										
Acquisition of inventories										
Other reductions in liabilities and increases in assets	64,780						62	59,076	3,220	2,422
Total financial resources utilized	856,648	717,367	4,151	875	65,930	3,745	62	59,076	3,220	2,422
FINANCIAL RESOURCES PROVIDED FROM—										
Budgetary allocations utilized—										
Annual appropriations	667,370	667,370								
Statutory appropriations	17,039	12,587			12	4,440				
Receipts credited to appropriations	32,530	32,530								
Sums credited to revenue	32,634	4,880			27,754					
Sales	4,892		4,180	712						
Other										
Depreciation charged as an expenditure										
Sub-total	*754,465*	*717,367*	*4,180*	*712*	*27,766*	*4,440*				
Non-budgetary transactions—										
Decrease in accounts receivable										
Increase in accounts payable										
Other repayments of loans made to third parties	52,267				52,267					
Other loans received from third parties										
Repayments of amounts advanced by Canada										
Equity capital realized										
Decrease in inventories										
Other increases in liabilities or reduction in assets	66,903				3,758		3	58,684	2,200	2,258
Total financial resources provided	873,635	717,367	4,180	712	83,791	4,440	3	58,684	2,200	2,258
Net financial resources utilized or net financial resources provided	−16,987	nil	−29	163	−18,061	−695	59	392	1,020	164

Revenue

Comparative Summary

	1975-76	1974-75
Non-Tax Revenue—		
A Return on investment	27,754,205 93	27,270,629 68
B Refund previous years' expenditure	3,386,857 06	2,973,254 17
C Miscellaneous	1,492,896 79	1,425,506 71
Total	$ 32,633,959 78	$31,669,390 56

Details

	1975-76		
Non-Tax Revenue—			
A Return on investment:			
Provincial and Dominion Lands	2,920		
Veterans' Land Act	27,751,286		
			27,754,206
B Refund previous years' expenditure:			
Refunds and recoveries in respect of pensions, grants and contributions	2,053,484		
War veterans allowance, grants and contributions	170,431		
Pension—operation and maintenance	110		
Treatment Services—operation and maintenance	335,421		
Treatment Services—grants and contributions	2,963		
Veterans Benefits—operation and maintenance	3,259		
Veterans Benefits—grants and contributions	50,030		
Veterans' Land Administration—administration	17,298		
Re-establishment credits from veterans to qualify them for Veterans' Land Act or training benefits	737,673		
Miscellaneous (including Soldier Settlement and Veterans' Land Act $16,142 00)	16,188		
			3,386,857
C Miscellaneous:			
Interest on student veterans loans	223		
Miscellaneous (including Soldier Settlement and Veterans' Land Act $77,780 00	1,492,674		
			1,492,897
Total		$	32,633,960

Appendix 1

Working Capital Advance— Manufacture of Remembrance Day Poppies

BALANCE SHEET AS AT MARCH 31, 1976
(with comparative figures as at March 31, 1975)

ASSETS	1976	1975	LIABILITIES AND CAPITAL	1976	1975
Inventories of raw materials, work in process and finished goods	$535,360	$ 483,724	Working capital advance investments in inventories	$535,360	$ 483,724

STATEMENT OF WORKING CAPITAL ADVANCE ACCOUNT FOR THE YEAR ENDED MARCH 31, 1976
(with comparative figures for the preceding year)

	1976	1975
Balance, inventory at beginning of year	483,724	337,853
Increase or (decrease) in inventory during the year	51,636	145,871
Profit or loss (–) for the year (Exhibit A)	(111,856)	(52,753)
	$ 423,504	$ 430,971
Loss absorbed in vetcraft operations	111,856	52,753
Balance inventory at end of year	$ 535,360	$ 483,724

Note: The debit balance of this account at any time not to exceed $1,000,000.

Exhibit A

STATEMENT OF PROFIT AND LOSS
FOR THE YEAR ENDED MARCH 31, 1976
(with comparative figures for the preceding year)

	1976	1975
Sales	$ 711,561	$ 661,220
Cost of sales—		
Inventory at beginning of year	483,724	337,853
Costs incurred during the year	875,053	859,844
	1,358,777	1,197,697
Inventory at end of year	535,360	483,724
	$ 823,417	$ 713,973
Profit or loss (–) for the year	(111,856)	(52,753)

Appendix 2

Working Capital Advance—Hospital Stores Account

BALANCE SHEET AS AT MARCH 31, 1976

ASSETS	1976	1975	LIABILITIES	1976	1975
Inventory, at cost	$1,675,631	$1,704,542	Working Capital Advance	$1,675,631	$1,704,542

STATEMENT OF WORKING CAPITAL ADVANCE ACCOUNT FOR THE YEAR ENDED MARCH 31, 1976
(With comparative figures for the preceding year)

	1976	1975
Balance, inventory at beginning of year	1,704,542	1,876,372
Increase (decrease) in inventory during year	(28,911)	(171,830)
Less profit (loss) for the year (Exhibit A)		
	$1,675,631	$1,704,542

Note: The debit balance in this account at any time not to exceed $5,000,000.

Exhibit A

STATEMENT OF PROFIT AND LOSS FOR YEAR ENDED MARCH 31, 1976
(With comparative figures for the preceding year)

	1976	1975
Sales	$4,180,310	$4,251,200
Cost of sales—		
Inventory at beginning of year	1,704,542	1,876,372
Cost incurred during year	4,151,399	4,079,370
	$5,855,941	$5,955,742
Inventory at end of year	1,675,631	1,704,542
	$4,180,310	$4,251,200
Net profit or loss (–) for the year	nil	nil

Appendix 3

Veterans' Land Act Fund

TRANSACTIONS DURING THE FISCAL YEAR ENDED MARCH 31, 1976

	DR.	CR.
Balance, March 31, 1975	558,723,190	
Repayment of Principal		48,496,618
Legislative reduction (Stat.) in sale prices		9,896
Write-offs of active assets under Financial Administration Act, section 18, R.S., C.116 s.1.		2,933
Credit represented by previous year's cheques cancelled in the current year		12,479
Conditional benefits earned		3,745,280
Land, including permanent improvements, purchased in current fiscal year and sold to veterans and civilians	32,772,409	
Stock and equipment purchased in current fiscal year and sold to veterans	980,890	
Properties purchased for future settlement, including general construction	75,754	
Refunds of surplus to veterans (Stat. Sec.24)	376,837*	
Balance, March 31, 1976		540,661,874
	$592,929,080	$592,929,080

*The Veterans' Land Act c.280 R.S., as amended by c.19 Statutes of 1965 and c.V4 Statutes of 1970, provides for the refund to veterans of surpluses resulting from sales of properties over the amount owing under the contracts with the Director, Veterans' Land Act. Such surplus refunds represent amounts that have been or will be included in the above credit item, "Repayment of Principal".

SECTION 30

1975-76
PUBLIC ACCOUNTS

Comparative Statements of Accounts Receivable

CONTENTS

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Comparative statements of accounts receivable by department and agency	30.2
Notes to statements of accounts receivable	30.5
Deletions from accounts receivable by department and agency	30.7

Comparative Statements of Accounts Receivable

Departments and Agencies	At March 31, 1975							At March 31, 1976						
	Current Year			Previous Years				Current Year			Previous Years			
	Collectable		Uncollectable	Collectable		Uncollectable		Collectable		Uncollectable	Collectable		Uncollectable	
	Inter-departmental	Other		Inter-departmental	Other		Total	Inter-departmental	Other		Inter-departmental	Other		Total
AGRICULTURE		599,433			465,145	6,253	1,070,831		1,106,976			449,017	19,045	1,575,038
COMMUNICATIONS–														
Department	13,786	24,305	15		13,904	2,357	54,367	3,312	40,321			7,407	329	51,369
Canadian Radio-Television Commission		(1)282	14	284	340	30	950	1,492	362,791			568	68	364,919
	13,786	*24,587*	*29*	*284*	*14,244*	*2,387*	*55,317*	*4,804*	*403,112*			*7,975*	*397*	*416,288*
CONSUMER AND CORPORATE AFFAIRS	1,929	462,379			435,561	24,102	923,971	3,043	416,048		10	612,156	16,715	1,047,972
ENERGY, MINES AND RESOURCES–														
Department	97,415	285,557	337	230	3,410	11,951	398,900	337,077	334,412	143	1,247	13,110	4,666	690,655
Energy Supplies Allocation Board								435						435
National Energy Board		4	7				11		2,710					2,710
	97,415	*285,561*	*344*	*230*	*3,410*	*11,951*	*398,911*	*337,512*	*337,122*	*143*	*1,247*	*13,110*	*4,666*	*693,800*
ENVIRONMENT	192,949	721,337	104,308		26,347		1,044,941	2,041,412	1,276,811	149,760		294,902	39,680	3,802,565
EXTERNAL AFFAIRS–														
Department (2)	2,671	129,765	3,529	4,698	(2)2,360,621	8,718	(2)2,510,002	291	277,345	3,902		2,456,977	1,162	2,739,677
Canadian International Development Agency		997,951			58,120	31,498	1,087,569		886,311			173,662	61,566	1,121,539
International Joint Commission		46					46		267,789					267,789
	2,671	*1,127,762*	*3,529*	*4,698*	*2,418,741*	*40,216*	*3,597,617*	*291*	*1,431,445*	*3,902*		*2,630,639*	*62,728*	*4,129,005*
FINANCE–														
Department (Note A)		14,957,615		2,229	27,450,012	545,900	42,955,756		16,704,239		2,229	38,276,593	1,031,262	56,014,323
Auditor General		29,712			7		29,719		24,641			7		24,648
Insurance		16,124			16,362	7,030	39,516		17,863	2,150		7,122	6,430	33,565
Tariff Board		1,026			266		1,292							
		15,004,477		*2,229*	*27,466,647*	*552,930*	*43,026,283*		*16,746,743*	*2,150*	*2,229*	*38,283,722*	*1,037,692*	*56,072,536*
GOVERNOR GENERAL AND LIEUTENANT-GOVERNORS		94					94		94					94
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	11,133	1,535,599	67,892	103	810,328	267,434	2,692,489	86,771	3,826,298	6,567	5,911	815,923	310,500	5,051,970
INDUSTRY, TRADE AND COMMERCE–														
Department	582	1,683,651	15,093		810,980	30,007	2,540,313	3,059	821,788	216,289		421,474	894,053	2,356,663
Statistics Canada	3,997	39,253		257	5,676		49,183	5,489	24,510			5,179	239	35,417
	4,579	*1,722,904*	*15,093*	*257*	*816,656*	*30,007*	*2,589,496*	*8,548*	*846,298*	*216,289*		*426,653*	*894,292*	*2,392,080*
JUSTICE	60,339	199			3,438	325	64,301	42,059	3,783		1,745	213	217	48,017

LABOUR–														
Department		28,307			173		28,480		35,736					35,736
Information Canada	34	4,606	1	31	614		5,286	3,399						3,399
Canada Labour Relations Board		539					539		55					55
	34	*33,452*	*1*	*31*	*787*		*34,305*	*3,399*	*35,791*					*39,190*
MANPOWER AND IMMIGRATION		1,211,792	45,717		695,490	1,251,105	3,204,104		1,130,075	181,562		373,127	1,716,771	3,401,535
NATIONAL DEFENCE	1,588,120	8,959,875	6,562	65,706	11,819,621	2,053	22,441,937	676,388	7,181,622		248,497	12,438,311		20,544,818
NATIONAL HEALTH AND WELFARE–														
Department	465,002	4,988,080	448,147	21,343	5,640,657	658,050	12,221,279	248,737	6,596,817	617,060	41,483	1,676,186	826,484	10,006,767
Medical Research Council (3)												1,556		1,556
	465,002	*4,988,080*	*448,147*	*21,343*	*5,640,657*	*658,050*	*12,221,279*	*248,737*	*6,596,817*	*617,060*	*41,483*	*1,677,742*	*826,484*	*10,008,323*
NATIONAL REVENUE–														
Customs and Excise (Note B)	6,089,616	15,403,943	227,825	255	6,454,438	1,169,979	29,346,056	374,929	20,089,229	160,139	33,869	8,575,010	890,699	30,123,875
Taxation (Note C)	5,219	121,957,974	116,317		548,862,228	22,777,702	693,719,440	51,067	162,479,231	61,671		612,877,767	33,204,540	808,674,276
	6,094,835	*137,361,917*	*344,142*	*255*	*555,316,666*	*23,947,681*	*723,065,496*	*425,996*	*182,568,460*	*221,810*	*33,869*	*621,452,777*	*34,095,239*	*838,798,151*
PARLIAMENT–														
The Senate		614					614		269			17		286
House of Commons	1,062	1,668		5,075	4,467		12,272	3,388	1,541		4,601	2,528		12,058
	1,062	*2,282*		*5,075*	*4,467*		*12,886*	*3,388*	*1,810*		*4,601*	*2,545*		*12,344*
POST OFFICE	285,367	4,795,814		6,720	197,856		5,285,757	177,121	4,989,847			30,005	15,915	5,212,888
PRIVY COUNCIL–														
Privy Council		262			2,399		2,661		5,581			2,264		7,845
Canadian Intergovernmental Conference Secretariat								618						618
Chief Electoral Officer														
Economic Council of Canada		59					59							
Public Service Staff Relations Board														
		321			*2,399*		*2,720*	*1,696*	*5,581*			*2,264*		*9,541*
PUBLIC WORKS (Note D)	879,439	1,327,860	86	2,511	9,624,908	2,029	11,836,833	510,410	549,077		12,811	8,159,788	244,038	9,476,124
REGIONAL ECONOMIC EXPANSION (Note E)	305	3,258,404	34,938		5,716,896	4,146,068	13,156,611	164	8,284,977			7,723,361	4,295,540	20,304,042
SCIENCE AND TECHNOLOGY–														
National Research Council of Canada	50,024	207,025	168	13	3,026	6,607	266,863	16,817	449,673	18	23	4,970	6,480	477,981
Science Council of Canada										400				400
	50,024	*207,025*	*168*	*13*	*3,026*	*6,607*	*266,863*	*16,817*	*449,673*	*418*	*23*	*4,970*	*6,480*	*478,381*
SECRETARY OF STATE														
Department	15,074	38,354			31,048		84,476	2,328	42,116			58,252		102,696
National Museums		13,667				1,031	14,698	6	17,630		20		227	17,883
Public Archives	4,205	9,432	72		547	171	14,427	1,398	19,991	151	285		1,228	23,053
Public Service Commission	1,800	6,192					7,992	850	7,885	1,853			259	10,847
	21,079	*67,645*	*72*		*31,595*	*1,202*	*121,593*	*4,582*	*87,622*	*2,004*	*305*	*58,252*	*1,714*	*154,479*
SOLICITOR GENERAL–														
Departmental Administration		34,285				106	34,391		88					88
Correctional Services	241,904	117,851	363	2,266	2,217	458	365,059	132,843	184,382	201		2,807	1,560	321,793
Royal Canadian Mounted Police	904,133	631,931	4,869		27,588	537	1,569,058	78,153	757,233	7,800	47	104,273	6,131	953,637
	1,146,037	*784,067*	*5,232*	*2,266*	*29,805*	*1,101*	*1,968,508*	*210,996*	*941,703*	*8,001*	*47*	*107,080*	*7,691*	*1,275,518*

Comparative Statements of Accounts Receivable–*Concluded*

Departments and Agencies	At March 31, 1975							At March 31, 1976						
	Current Year			Previous Years				Current Year			Previous Years			
	Collectable		Uncol-lectable	Collectable		Uncol-lectable		Collectable		Uncol-lectable	Collectable		Uncol-lectable	
	Inter-depart-mental	Other		Inter-depart-mental	Other		Total	Inter-depart-mental	Other		Inter-depart-mental	Other		Total
SUPPLY AND SERVICES	60,101	287,850		2,646	36,275		386,872	73,565	452,821					526,386
TRANSPORT–														
Department	132,693	3,968,566	19,298	4,321	1,750,044	196,667	6,071,589	520,193	8,872,446	48,987	9,653	1,986,816	294,854	11,732,949
Canadian Transport Commission		2,057				271	2,328		333				276	609
	132,693	*3,970,623*	*19,298*	*4,321*	*1,750,044*	*196,938*	*6,073,917*	*520,193*	*8,872,779*	*48,987*	*9,653*	*1,986,816*	*295,130*	*11,733,558*
TREASURY BOARD–														
Department		166,970			205,433	215	372,618		248,819			155,081	215	404,115
URBAN AFFAIRS–														
Ministry of State	26,774	900			11,802		39,476	3,914						3,914
VETERANS AFFAIRS–														
Department	1,968	5,935,625	448,488		1,886,918	302,771	8,575,770	1,458	6,100,461	663,484		1,566,332	364,608	8,696,343
Total	11,137,641	194,844,834	1,544,046	118,688	625,435,162	31,451,425	864,531,796	5,403,264	254,892,665	2,122,137	362,431	699,272,761	44,255,757	1,006,309,015

(1)The amount of $282 shown under "Current Year Collectable" (1975) should appear as $354,932 since $354,650 due by broadcasting undertakings for license fees had not been previously recorded.

(2)The amount of $2,360,621 should have been reported as $2,431,300 in 1974-75 Public Accounts and the total of $2,510,002 should have been $2,580,681.

(3)An amount of $4,393 should have been reported as receivable in 1974-75 Public Accounts.

Notes to Statements of Accounts Receivable

NOTE A–FINANCE

The amount of $2,229 shown under previous years collectable–Interdepartmental covers fines levied under the former Wartime Prices and Trade Board which were paid to certain courts and not remitted to the Receiver General pending a decision by the Department of Justice as to their disposition.

NOTE B–NATIONAL REVENUE–CUSTOMS AND EXCISE

Not included in the statement is a contingent receivable estimated at $84,835,942 for duty and tax relating to motor vehicles and motor vehicle parts imported by vehicle manufacturers who have not fully complied with conditions specified under automotive programs.

The total receivables represent 22,788 accounts and consist of:

	Customs	Excise	Total
Active and Collectable . . . . . This amount represents current debts on which collection action is presently being taken, and represents 13,447 accounts.	8,368,102	6,528,431	14,896,533
Disputed–Under Appeal . . . . There are 7,976 accounts which have been disputed or are under appeal as provided for under governing acts and regulations.	7,824,389	2,374,138	10,198,527
Bankruptcies . . . . . There are 607 accounts where an official assignment or receiving order has been filed under the Bankruptcy Act.	187,255	3,790,722	3,977,977
Uncollectable . . . . . These are debts on which all avenues of collection have been exhausted, and which are awaiting authority for deletion, or are in the process of being submitted to the Departmental Uncollectable Committee for review. There are 758 such debts.	245,629	805,209	1,050,838
	$16,625,375	$13,498,500	$30,123,875

Notes to Statements of Accounts Receivable–*Concluded*

NOTE C–NATIONAL REVENUE–Taxation–*Concluded*

The total receivables amounted to $808,674,276 and consisted of:

	Collectable		Uncollectable		Total	
	Number	Amount	Number	Amount	Number	Amount
		$		$		$
By Classification:						
Income Tax–						
Individuals–						
Deductions at source	47,931	55,593,908	1,192	3,766,226	49,123	59,360,134
Other Collections	540,477	447,514,156	15,995	25,308,423	556,472	472,822,579
Deferred Tax	1,739	2,746,987			1,739	2,746,987
Corporations	27,842	244,635,564	396	3,977,130	28,238	248,612,694
Non-Resident	1,963	10,440,869	69	89,375	2,032	10,530,244
Estate Tax	244	10,209,845	4	121,532	248	10,331,377
Provincial succession duty and gift tax	66	4,170,741			66	4,170,741
Sundries	320	95,995	76	3,525	396	99,520
	620,582	775,408,065	17,732	33,266,211	638,314	808,674,276

	Number of accounts	Total
		$
By collection status (in thousands of dollars):		
Current Assessments:		
Assessed since January 1, 1976 (All categories including Bankrupt, etc.)	199,452	151,016
Deferred Tax*	1,739	2,747
Non-current assessments:		
Assessed in prior years		
Segregated uncollectable	17,656	33,263
Bankrupts	7,864	35,346
Under appeal	4,056	206,668
Others:		
(a) Under arrangement	78,919	99,194
(b) Under definitive action	27,679	86,350
(c) Not under definitive action	133,436	187,479
(d) Minor balance	167,117	6,512
Sundries	396	99
	638,314	808,674

*Under Section 13 of the Income War Tax Act 1943-44, c. 14, taxes were assessed which need not be paid until the death of the taxpayer.

NOTE D–PUBLIC WORKS

Under the heading of previous years collectable March 31, 1976 are included the following deferred accounts:

Electric Reduction Company of Canada Ltd	2,760,381
Gullbridge Mines Ltd	185,661
Gulf Oil Canada Ltd	4,931,671
Ottawa Civil Service Recreation Assoc	4,324
Upper Ottawa Improvement Company	56,563
	$7,938,600

NOTE E – REGIONAL ECONOMIC EXPANSION

The unmatured debt for sale agreements for the South West Saskatchewan Irrigation Projects, is as follows:

Principal	478,822
Interest	17,260
	$496,082

DELETIONS FROM ACCOUNTS RECEIVABLE DURING 1975-76

DEPARTMENT OR AGENCY	Number of Items	Amount	Authority
AGRICULTURE–			
Department	58	8,049	Sec. 18, Financial Administration Act.
	1	175	Bankruptcy Act.
Canadian Dairy Commission	22	1,940	Sec. 18, Financial Administration Act.
COMMUNICATIONS	11	1,767	Sec. 18, Financial Administration Act.
CONSUMER AND CORPORATE AFFAIRS	56	4,273	Sec. 18, Financial Administration Act.
ENERGY, MINES AND RESOURCES	2,293	16,096	Sec. 18, Financial Administration Act.
ENVIRONMENT	1	1,373,935	Special Appropriation Act.
	18	4,570	Sec. 18, Financial Administration Act.
EXTERNAL AFFAIRS	304	15,664	Sec. 18, Financial Administration Act.
FINANCE–			
Department	1	23,179,263	Vote 14b Appropriation Act No. 1, 1976.
	406	148,561	Sec. 18, Financial Administration Act.
Insurance	85	1,804	Sec. 18, Financial Administration Act.
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	77	22,410	Sec. 18, Financial Administration Act.
	9	142,801	Vote 5b, Appropriation Act.
	1	8,969	Vote 25a, Appropriation Act.
INDUSTRY, TRADE AND COMMERCE–			
Statistics Canada	60	3,008	Sec. 18, Financial Administration Act.
MANPOWER AND IMMIGRATION–			
Department	9,403	1,004,538	Sec. 18, Financial Administration Act.
Unemployment Insurance Commission	30	3,812	Sec. 18, Financial Administration Act.
NATIONAL DEFENCE	826	32,642	Sec. 18, Financial Administration Act.
NATIONAL HEALTH AND WELFARE	19,679	635,767	Sec. 18, Financial Administration Act.
	3	2,078	Sec. 65(3), Canada Pension Plan Act.
	52,905*	5,130,252	Sec. 22(3), Old Age Security Act.
NATIONAL REVENUE–			
Customs and Excise	121	194,542	Sec. 18, Financial Administration Act.
	23	42,195	Bankruptcy Act.
	72	1,169,217	Vote 1b, Appropriation Act.
Taxation	5,435	3,759,727	Sec. 18, Financial Administration Act.
	2,157	3,876,490	Bankruptcy Act.
	453	7,961,142	Vote 5b, Appropriation Act.
POST OFFICE	345	20,276	Sec. 18, Financial Administration Act.
SCIENCE AND TECHNOLOGY–			
National Research Council of Canada	213	6,826	Sec. 18, Financial Administration Act.
Science Council of Canada	1	400	Sec. 18, Financial Administration Act.
SECRETARY OF STATE–			
Public Archives	37	477	Sec. 18, Financial Administration Act.
SOLICITOR GENERAL–			
Department	4	141	Sec. 18, Financial Administration Act.
Correctional Services	172	2,619	Sec. 18, Financial Administration Act.
Royal Canadian Mounted Police	44	12,178	Sec. 18, Financial Administration Act.
SUPPLY AND SERVICES	44	1,458	Sec. 18, Financial Administration Act.
TRANSPORT	1,317	36,937	Sec. 18, Financial Administration Act.
VETERANS AFFAIRS	3,611	916,820	Sec. 18, Financial Administration Act.

*The 1975 amendment to the Old Age Security Act granted the Minister of National Health and Welfare authority to remit payments in excess of entitlements under prescribed circumstances. The above remissions, which averaged less than $100, are applicable to payments made from 1966 to March 31, 1976.

SECTION 31

1975-76
PUBLIC ACCOUNTS

Professional and Special Services

(Payments by services with individual payments of $2,000 or over)

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AGRICULTURE

ADMINISTRATION PROGRAM

Advertising and News Release $8,715—Bowdens Information Toronto Ont $2,495, Canada News Wire Ltd Montreal Que $6,220.

Acquisition Services $105,011—Government of Canada—Supply and Services Ottawa Ont $105,022.

Clerical and Stenographic Assistance $116,815—Office Overload Ottawa Ont $28,899, Ottawa and District Association for the Mentally Retarded Ottawa Ont $2,861, Personnel Pool Ottawa Ont $6,587, Technical Overload Ottawa Ont $6,833, Province of: British Columbia Victoria BC $14,723 and Manitoba Winnipeg Man $56,912.

Data Processing Services $1,287,923—Adga Ltd Ottawa Ont $53,443, Alphatext Ltd Ottawa Ont $90,219, Bonaventure Design Ottawa Ont $13,120, Computer Sciences Canada Ltd Montreal Que $116,039, Computel Systems Ltd Ottawa Ont $157,889, ComShare Ltd Rexdale Ont $38,573, Control Data Canada Ltd Willowdale Ont $36,000, Cyberco Inc Montreal Que $20,903, Datacrown Ltd Willowdale Ont $411,047, Dataline Systems Ltd Toronto Ont $3,143, Federal Systems of Canada Ltd Ottawa Ont $6,210, Government of Canada—National Research Council Ottawa Ont $3,425; Public Archives Ottawa Ont $4,147; Statistics Canada Ottawa Ont $9,931 and Supply and Services Ottawa Ont $3,377, IBM Canada Ltd Don Mills Ont $81,260, Maritime Computer Ltd Halifax NS $19,275, MRI Systems Corp Austin Texas USA $8,571, Project 2000 Computing Services Ltd Ottawa Ont $27,577, Sask Comp Regina Sask $28,183, Sigma Computer Services Vancouver BC $10,606, Systemhouse Ltd Ottawa Ont $32,108, Systems Approach Ltd Ottawa Ont $7,995, Systems Dimensions Ltd Ottawa Ont $13,928, University of: British Columbia Vancouver BC $16,369; Guelph Guelph Ont $19,305; Laval Quebec Que $4,355; Lethbridge Lethbridge Alta $4,862; Manitoba Winnipeg Man $2,887; New Brunswick Fredericton NB $9,950; Sherbrooke Sherbrooke Que $3,423 and Toronto Toronto Ont $7,287, Milton G Weiss Pincher Creek Alta $2,720.

Education, Training and Development Services $113,900—Algonquin College Ottawa Ont $2,750, Control Data Institute Willowdale Ont $6,200, C Falgon East Lansing Mich USA $2,630, Government of Canada—Public Service Commission Ottawa Ont $34,912 and Supply and Services Ottawa Ont $6,400, Kurt K Klein West Lafayette Ind USA $2,179, V Stuart Guelph Ont $2,318.

Health Services $32,150—Government of Canada—National Health and Welfare Ottawa Ont $32,150.

Land Transfer Services $807,330—Farm Credit Corporation Ottawa Ont $807,330.

Language Training $385,758—Berlitz School of Languages Ottawa Ont $374,657, J O Lantoine Ottawa Ont $11,101.

Maintenance Services $14,856—Government of Canada—Public Works Ottawa Ont $14,856.

Management Consultants and Contract Research $180,012—I L Corbridge Provo Utah USA $12,750, Goldfarb Consultants Ltd Toronto Ont $29,700, International Research Associates Geneva Switzerland $17,064, Arthur Lerner Guelph Ont $8,916, Robert L Thompson West Lafayette Ind USA $4,050, Robertson Nickerson Group Ottawa Ont $6,500, University of: Alberta Edmonton Alta $5,029; British Columbia Vancouver BC $10,078; Guelph Guelph Ont $39,942; Holland College Charlottetown PEI $15,159; Laval Quebec Que $13,534 and Saskatchewan Regina Sask $7,146.

Printing $30,112—Addressograph Multigraph Toronto Ont $14,188, Government of Canada—Public Archives Ottawa Ont $10,004 and Statistics Canada Ottawa Ont $3,033, Prestige Mailing Systems Ottawa Ont $2,887.

Official Hospitality $22,517—Canada Catering Co Ltd Ottawa Ont $4,596, International and World Plowing Oshawa Ont $11,800.

Security Services $76,744—Canadian Corps of Commissionaires Hamilton Ont $35,258, Grant Security Services Ltd Ottawa Ont $41,486.

Speech Writing $3,500—Linda Lomax Ottawa Ont $3,500.

Storage and Warehousing $33,750—Government of Canada—Communications Ottawa Ont $6,124 and Supply and Services Ottawa Ont $27,596.

Other Types of Service $11,234.

RESEARCH PROGRAM

Acquisition Services $387,406—Government of Canada—Supply and Services Ottawa Ont $387,406.

Analysts Fees $19,430—Province of Ontario Toronto Ont $5,781, University of: British Columbia Vancouver BC $2,000; Laval Quebec Que $2,200; New Brunswick Fredericton NB $2,000 and Saskatchewan Saskatoon Sask $5,275.

Artificial Insemination Services $7,906—Chilliwack Artificial Insemination Chilliwack BC $3,292, S Mikulinski Brandon Man $3,048.

Chick Sexing $3,837—J H Nishikichama Trenton Ont $3,220.

Security Services $262,597—Canadian Corps of Commissionaires Halifax NS $25,652; London Ont $11,764; Quebec Que $27,849; Saint John NB $37,824 and Winnipeg Man $20,940, Government of Canada—Supply and Services Ottawa Ont $4,016 Grant Security Services Ltd Ottawa Ont $122,316, University of: British Columbia Vancouver BC $4,578 and Saskatchewan Saskatoon Sask $3,384.

Data Processing Services $21,336—Government of Canada—Agriculture Ottawa Ont $15,060 and National Research Council Ottawa Ont $3,506.

Education, Training and Development Services $28,478—Government of Canada—Public Service Commission Ottawa Ont $3,490.

Fire and Public Police Protection $2,177.

Garbage Removal Service $29,062—Gloucester Disposal Service Ottawa Ont $14,880, Superior Sanitation Charlottetown PEI $3,540.

Janitor Services $357,074—Brandon City Janitorial Service Brandon Man $7,590, Cleanse-All Products and Janitor Service Kalden BC $20,400, Corporation Sanibec Ste Foy Que $10,408, Economy Building Maintenance Ltd Regina Sask $38,480, For-Not Inc Quebec Que $13,866, Four Seasons Cleaning Services St Catharines Ont $13,200, General Cleaning Co St John's Nfld $5,625, The Hampton Service Belleville Ont $4,490, Wallace Johnstone Fredericton NB $21,325, Gordon Loseth Douglas Lake BC $11,520, Lussier Window Cleaning St Jean Que $11,210, The Maintenance Man Inc Charlottetown PEI $27,720, Modern Building Cleaning Windsor Ont $20,900, Modern Building Cleaning Winnipeg Man $45,012, Nancy-Jo Janitor and Maintenance Service Chilliwack BC $9,490, Norfolk Maintenance Service Ltd Simcoe Ont $8,396, Heinz Serziko Saskatoon Sask $43,302, Valton Clean Vancouver BC $22,080.

Laundry and Related Services $33,136—Chilliwack Dry Cleaners Chilliwack BC $3,682, Dutch Laundry and Dry Cleaners London Ont $2,034, Sunshine Uniform Supply Service Toronto Ont $2,482, Work Wear Corporation Toronto Ont $5,914.

Lecturers, Seminar Speakers and Counsellors $6,596.

Management Consultants and Contract Research $983,441—Alberta—Department of Agriculture Edmonton Alta $21,800, British

AGRICULTURE—*Continued*

Columbia—Department of Agriculture Abbotsford BC $4,922, Canada Packers Ltd Toronto Ont $42,152, D Richard Coote Stittsville Ont $27,747, EMA Industries Ltd Simcoe Ont $4,162, C H Epps Manufacturing Ltd Clinton Ont $16,492, Fibro Industries Ltd Regina Sask $42,622, Groleau Deguise and Associates Longueuil Que $25,000, Industrial Research Institute Windsor Ont $10,000, Kemptville College Kemptville Ont $13,731, New Brunswick—Department of Agriculture Fredericton NB $15,616, Nova Scotia Agricultural College Truro NS $14,141, Nova Scotia Technical College Halifax NS $28,579, Prairie Agriculture Machine Institute Humboldt Sask $34,957, Precision Machine Works Webb Sask $18,338, Department of Agriculture Winnipeg Man $10,656, Quebec—Ministry of Agriculture Quebec Que $4,346, Ridgetown College of Agricultural Technology Ridgetown Ont $17,573, J M Schneider Ltd Kitchener Ont $11,585, Sensory Systems Laboratory Edmonton Alta $3,821, Bert Sonnenberg Waterford Ont $10,000, L M Staley Vancouver BC $17,901, D W Stewart North Augusta Ont $2,954, University of: Alberta Edmonton Alta $45,318; Calgary Calgary Alta $14,381; Guelph Guelph Ont $77,012; Laval Quebec Que $46,608; McGill Montreal Que $60,274; Manitoba Winnipeg Man $109,225; Montreal Montreal Que $34,198; Saskatchewan Saskatoon Sask $119,506 and Sherbrooke Sherbrooke Que $4,700.

Official Hospitality $13,785.

Scientific Services $235,369—Commonwealth Institute of Biological Control Ottawa Ont $41,604, Government of Canada—Energy, Mines and Resources Ottawa Ont $11,960 and National Research Council Ottawa Ont $176,255, N K Howes Winnipeg Man $4,063.

Snow Removal $23,317—Choctaw Construction Company Ottawa Ont $14,868, ERB Enterprises Ltd Oak Bluff Man $8,449.

Veterinary Services $29,880—Cheam View Veterinary Hospital Chilliwack BC $2,020, Clinique Vétérinaire Sherbrooke Que $2,155, K E Martin Richmond Ont $16,542, The Martin Veterinary Clinic Brandon Man $2,822.

Other Types of Services $182,544—Canadian National Livestock Records Ottawa Ont $3,474, Government of Canada—Canada Center for Remote Sensing Ottawa Ont $3,711; Energy, Mines and Resources Ottawa Ont $36,225; National Research Council Ottawa Ont $22,482 and Photo Centre Ottawa Ont $2,220, W E Hillard Delhi Ont $2,030, Ronald Holt Osgoode Ont $2,706, Isometrix Ltd Montreal Que $3,350, Otis Elevator Co Ltd Hamilton Ont $2,448, Penndale Nursery Winnipeg Man $5,525, Philips Electronics Industries Ltd Toronto Ont $4,781, Mlle F Rouisse Ottawa Ont $2,850, Technical Marketing Associates Ltd Mississauga Ont $3,496.

PRODUCTION AND MARKETING PROGRAM

Acquisition Services $29,879—Government of Canada—Supply and Services Ottawa Ont $29,879

Analysts' Fees $82,784—Woods Gordon and Co Ottawa Ont $80,275

Audit Services $103,250—Government of Canada—Supply and Services Ottawa Ont $103,250

Clerical and Stenographic Assistance $136,954—Miss Stacey Personnel Ottawa Ont $2,259, Office Overload Ottawa Ont $33,139 and New Westminster BC $2,484, Personnel Pool Ottawa Ont $89,827, Pollack Personnel Ottawa Ont $5,949

Court Reporting Services $2,795—Angus Stonehouse Toronto Ont $2,795

Data Processing Services $246,908—Digital Methods Ltd Ottawa Ont $17,251, Government of Canada—Agriculture Ottawa Ont $109,715

Education Training and Development Services $71,241—Government of Canada—Public Service Commission Ottawa Ont $53,545

Fire and Public Police Protection $2,744—Government of Canada—Public Works Ottawa Ont $2,744

Housing, Feed and Care of Birds for Blood Typing Studies $43,312—Sterling McEwen North Gower Ont $43,312

Laundry and Related Services $51,779—Canadian Linen Supply Toronto Ont $10,809; Regina Sask $3,232 and Edmonton Alta $6,764, Hector Jolicœur Inc Montreal Que $5,119

Legal Services $2,449.

Management Consultants and Contract Research $12,302—Maryon Breckin Etobicoke Ont $2,100, Hector Hill Truro NS $3,500, A Vielfaure La Broquerie Man $2,850, S B Williams Ottawa Ont $2,795

Official Hospitality $5,851.

Other Scientific Services $24,696—University of: Guelph Guelph Ont $12,003 and Laval Quebec Que $11,467

Pilot Farm Expenditure Survey $453,000—Government of Canada—Statistics Canada Ottawa Ont $453,000

Preparation of a Multi-Modal Canadian Code for the Transportation of Dangerous Goods $4,804—Government of Canada—Transport Ottawa Ont $4,804

Security Services $17,923—Canadian Corps of Commissionaires Montreal Que $5,170, Grant Security Services Ltd Ottawa Ont $12,447

Other Types of Services $59,813.

HEALTH OF ANIMALS PROGRAM

Acquisition Services $64,795—Government of Canada—Supply and Services Ottawa Ont $64,795.

Boarding House Operations $8,415—Mrs Maurice Boulanger Montmagny Que $8,415.

Cattle Backtagging for Brucellosis Control $839,584—Abattoir Maillhot Inc Arthabaska Que $2,644, Agricultural Society Meadow Lake Sask $3,725, Alberta Livestock Co Calgary Alta $9,335, Alameda Auction Mart Alameda Sask $2,261, Ancaster Livestock Exchange Ancaster Ont $2,000, Assiniboia Livestock Exchange Assiniboia Sask $2,777, BC Livestock Co-op Association Okanagan Falls BC $3,423, BC Livestock Producers Kamloops BC $5,607, Belleville Livestock Sale Belleville Ont $4,552, G Brooks Lethbridge Alta $7,184, Brussels Stock Yards Brussels Ont $3,080, Camrose Auction Mart Camrose Alta $5,445, G Chick Gadsby Alta $4,137, M Cmoc Yorktown Sask $2,041, R D Cowie Medicine Hat Alta $6,789, Dauphin Livestock Auction Gilbert Plains Man $4,835, Dunn and Lewak Ltd Toronto Ont $5,281, Embrun Livestock Exchange Embrun Ont $2,397, Encan d'Animaux du Lac Normandin Que $2,744, Encan d'Animaux du Quebec St Romuald Que $16,297, Encan de la Ferme Ste Pie Que $12,698, Encan Sawersville Coaticook Que $2,851, Estevan Auction Estevan Sask $3,682, H Fleury Montreal Que $17,608, Fort McLeod Auction Mart Fort McLeod Alta $5,030, Francis Auction Services Whitewood Sask $6,403, F L Frank Brandon Man $10,019, Galletta Livestock Sale Galletta Ont $10,622, Gamble and Rogers Toronto Ont $6,854, Glengarry Commission Auction Sales Glengarry Ont $6,768, Grande Prairie Auction Grande Prairie Alta $2,270, D Hanson Saskatoon Sask $6,515, D H Hickson Campbellford Ont $3,560, Humbolt Auction Mart Humbolt Sask $2,906, J C Hunter Langley BC $9,290, E A Jansen Lethbridge Alta $2,482, Keady Livestock Stock Yards Tara Ont $3,783, Killarney Livestock Killarney Man $2,954, Kitchener Waterloo Storage Kitchener Ont $31,735, Korwatha Labbe and Fils Inc St George Que $2,033, Lacombe Auction Mart Lacombe Alta $5,283, Langenburg Auction Mart Lagenburg Sask $4,612, Leo's Livestock Exchange Greely Ont $14,794, Lind-

AGRICULTURE—*Continued*

say Sales Barn Lindsay Ont $2,462, Listowell Livestock Market Listowell Ont $4,123, D W MacPherson Guelph Ont $2,220, Manitou Livestock Sales Manitou Man $2,012, Marché d'Animaux Talbot Princeville Que $7,652, Marché d'Animaux Vivant La Guadeloupe Que $4,237,McClary Stockyards Ltd Abbotsford BC $3,846, R W McGuire Stonewall Man $18,380, Navan Livestock Exchange Navan Ont $2,680, Newton and McCovey Toronto Ont $6,574, Nipawin Auction Services Nipawin Sask $2,878, Norquay Auction Norquay Sask $2,310, Parkland Auction Leross Sask $7,464, Peterson Auction Mart Tisdale Sask $3,707, Red Deer Livestock Red Deer Alta $8,221, Rickey Fay & Armstrong Toronto Ont $4,692, Rimbey Auction Mart Rimbey Alta $3,691, J Robinson Stanley Alta $3,813, Saskatchewan Wheat Pool Talbotville Ont $5,969, Saskatchewan Wheat Pool Swift Current Sask $88,716, M Scramstead Wadena Sask $3,280, M Simpson Rapid City Man $4,190, J W Short Spruce Home Sask $14,373, R T Smith Ponoka Ont $13,208, Spiritwood Auction Spiritwood Sask $5,817, South Stukeley Auction Magog Que $2,552, Stavely Auction Mart Stavely Alta $3,469, R Stuart Woodnorth Man $2,737, Sturgis Auction Mart Sturgis Sask $2,800, Sussex and Studholm Sussex NB $2,804, J R Thiesen Taber Alta $4,220, Tisdale Auction Service Tisdale Sask $3,495, United Co-op Toronto Ont $6,599, Valley Auction Minitonas Man $2,914, Vankleek Hill Livestock Vankleek Hill Ont $2,383, Vermilion Livestock Co Vermilion Alta $21,280, C Vold Ponoka Alta $8,726, Vold Jones and Vold Ponoka Alta $8,749, Veillez and Williams Ltd Roblin Man $5,829, Weyburn Livestock Weyburn Sask $2,825, Winchester and District Auction Mart Winchester Ont $3,480.

Garbage Removal Service $3,479.

Janitor Services $26,318—R Bourque Middle Sackville NB $5,100, Flying Dutchman Guelph Ont $4,200, H R Haig Burnaby BC $4,700, H D Western Fort Erie Ont $2,400, J W Chubatty Emerson Man $2,365.

Laboratory Test Services $35,799—Animal Virus Research Institute Pirbright England $35,799.

Laundry and Related Services $319,359—Acme Linen Supply Winnipeg Man $26,019, Canadian Linen Supply Moncton NB $8,138; Toronto Ont $55,457; Regina Sask $20,791; Calgary Alta $66,744 and Vancouver BC $8,487, Capital Commercial Laundry Vanier Ont $4,774, Double Z Garment Ltd Kitchener Ont $15,877, Hector Jolicœur Inc Montreal Que $65,234, Perth Brandon Ltd Brandon Man $4,009, Nelson Laundry Vancouver BC $4,327.

Management Consultants $3,645—University of Guelph Guelph Ont $3,500.

Medical Examinations for Employees $2,104.

Official Hospitality $2,650.

Packing Brucellosis Blood Vials $2,076—Les Ateliers de L'Outaouais Hull Que $2,076.

Registration, Tuition, Examination and Other Institutional Fees $5,234.

Secretarial Services in the Paris Office Paris France $9,545.

Security Services $33,913—Grant Security Services Ottawa Ont $32,038.

Services in connection with Quarantine and Importation of Animals into Canada $873,037—Cofranimex Paris France $648,410, Monsieur Le Tresorier Payeur Territoire des Iles St Pierre et Miquelon $221,253, Henry Moraze Iles St Pierre et Miquelon $3,374. All expenditures are recoverable from Importers.

Technicians Services for taking Blood Samples $709,518—R Adams Belleville Ont $5,221, W Asbreuk Mallorytown Ont $8,382, R G Bailey Melita Man $3,843, N Bass Toutes Aides Man $4,560, W Becket Owen Sound Ont $6,564, J C Bell Renwer Man $3,597, D Benn Peterborough Ont $4,354, W P Benoit Ottawa Ont $8,852, M Bernier St Isidore Que $5,620, K Betteridge Bethany Man $2,139, K Bolton Pierson Man $3,622, T J Calnan Grafton Ont $6,344, N Cantin St Ulric Que $3,740, D Carey Vermilion Alta $4,184, J W Clark Keene Ont $4,150, B G Coutts Barrie Ont $4,583, G E Daverne Bath Ont $2,960, G Delparte Saskatoon Sask $2,322, G Desrochers St Ambroise Que $3,960, B Dixon Vermilion Alta $2,950, S Dubielew Rimby Alta $4,469, D E Eddingfield Unity Sask $2,035, H W Edwards Oak Lake Man $3,630, J F Etling Port Colborne Ont $5,860, W Farkash Vermilion Alta $6,196, F Tierland St Jean Chrysostome Que $3,976, D T Fisher Didsbury Alta $3,589, G Flook Barrie Ont $4,028, C Gendron Lac au Saumon Que $2,805, A Grimes Navan Ont $12,796, G P Grimes Navan Ont $6,055, N Gutscher Ellwood Ont $2,960, E Hamil Chatsworth Ont $2,431, J Holder Caledon East Ont $4,240, H G Hough Little Britain Ont $3,811, R C Houston Thamesville Ont $2,213, D L Hughes Mount Elgin Ont $3,613, B K Humphrey Norval Ont $5,142, W Jackson Bonnyville Alta $2,668, G Jamieson Lavoy Alta $2,063, J E Johnson Camrose Alta $10,920, D R Kemp Toronto Ont $3,783, M Kenny Winchester Ont $7,714, S Kenny Navan Ont $5,307, G Kirton Oakville Man $3,940, H Koggel Glen Robertson Ont $4,019, Wm Koggel Glen Robertson Ont $11,897, G Kozicky St Paul Alta $2,214, G Kulka Warspite Alta $4,319, P Y Lalonde Cumberland Ont $12,990, A Lamoureux Delburne Alta $3,410, L Lamoureux Fort Saskatchewan Alta $3,740, P Y Lapensee Plantagenet Ont $6,817, R Lapierre Breakeyville Que $3,905, D Lapointe Notre Dame D'Hebertville Que $2,676, J G Lavoie Bic Que $2,448, G Lecompte St Charles Que $6,552, D F Leger Cornwall Ont $2,709, R Loach New Liskeard Ont $4,081, D Lytle Indian River Ont $5,136, C Mailman Cayer Man $5,447, I Malcomson Alexandria Ont $3,813, G Malenfant Riviere du Loup Que $5,335, R J Martin Waterloo Ont $4,038, L J Masson Saskatoon Sask $7,645, C Martineau St David Que $3,980, L McGowan Godfrey Ont $3,644, J McKenzie Brockville Ont $13,915, G McQuay Stettler Alta $7,700, Y Mercier Marionville Ont $8,075, A Midgley Kitscoty Alta $2,984, K Mickel Consecon Ont $4,907, J A Morris Gladstone Man $6,900, S R Mulholland Picton Ont $7,417, H J Mulligan Oakwood Ont $9,537, W P Mulligan Oakwood Ont $2,463, H A Murray Roblin Man $2,855, P Ouelette St Pascal Ont $3,940, W Papushack Victoria BC $4,247, K Pearson Thamesford Ont $2,443, G Poulin St Martin de Beauce Que $6,001, T Premioslo Warburg Alta $3,836, Y Ravary Vankleek Hill Ont $7,221, R Ramsay Weyburn Sask $2,998, J M Renneberg Brooks Alta $4,689, J Richard North Augusta Ont $5,832, J G Robinson Carberry Man $6,829, R St Jacques Lachute Que $2,805, P Sager Campbellford Ont $2,651, E Schutt Pembroke Ont $3,886, J Schutten Smithville Ont $3,788, B Seguin Ottawa Ont $2,835, R Seiffert Tisdale Sask $2,247, R T Smith Ponoka Alta $9,886, Staveley Auction Market Ltd Staveley Alta $2,310, M W Taylor Saskatoon Sask $2,723, W Taylor Rockland Ont $11,123, L B Thiele Winnipeg Man $4,843, J R Thiessen Vauxhall Alta $2,943, A Thompson Elkhorn Man $5,283, M Thompson Drayton Valley Alta $2,732, Jack Thomson Chesley Ont $2,215, Jerry Thomson Chesley Ont $2,098, J L Tinant Westlock Alta $4,431, J Townshend Toronto Ont $3,108, G Trach Spedden Alta $4,685, H Trach Two Hills Alta $4,761, S Viste Hanna Alta $2,924, N Weber Elmwood Ont $6,925, R Westhorpe Eddystone Man $6,924, K Wingrove Pibroch Alta $2,461, L Woodward Williams Lake BC $3,677, R C Youngmeyer Kamloops BC $9,323.

Training of dogs and testing of Electronic Equipment for Inspection $3,785—Government of Canada—Royal Canadian Mounted Police Ottawa Ont $3,785.

Veterinary Services $463,103—H K Abbey Lancaster Ont $5,820, D Armitage Shoal Lake Man $3,060, D Armstrong Grande Prairie Alta $5,668, C Baril Lotbiniere Que $2,400, R Baril Lotbiniere Que $3,680, J M Barrette Sutton Que $5,720, P E Belley Boucherville Que $7,880, L Belisle Ormstown Que $5,320, J B Bennett Newmarket Ont $2,974, H P Blanchet St Georges Que $4,320, P Bonin Granby Que $3,120, M Bouchard Lac St Jean Que $4,980, G

AGRICULTURE—*Concluded*

Boulet Montmagny Que $4,332, E Breton Warwick Que $5,520, F Cecyre St Felicien Que $4,740, D C Christie Port Perry Ont $2,080, P E Cliche Valley Junction Que $5,760, R J Clarke Kensington PEI $2,240, C L Coaklin Listowel Ont $5,146, A Comeau St Albert Que $3,840, D Croteau Thetford Mines Que $4,200, J Demers Nicolet Que $4,320, N Demers Nicolet Que $5,280, D Deserres Granby Que $3,520, R Dehais Ste Gertrude Que $3,040, W M Dion Ottawa Ont $5,956, W Dufour Lac St Jean Que $2,820, J M Dufresne Nicolet Que $4,320, R Dugas St Bruno De Montarville Que $2,640, P E Dumas St Leonard d'Acton Que $5,880, J P Dusseault St Georges Que $2,080, L J Friesen Steinback Man $7,660, P Gadbois St Lazare Man $3,520, G Gagnon La Pocatiere Que $2,300, D F Gervais St Felicien Que $6,940, A L Giroux Hemmingford Que $3,620, D C Hemmingway Melita Man $2,900, F A Horsley Huntingdon Que $5,680, R Houde South Durham Que $2,735, G H Hudon Disraeli Que $4,565, T S Hurst Killarney Man $3,380, R P Jobin La Guadeloupe Que $6,320, L Julien St Felicien Que $4,380, A B King Wiarton Ont $2,905, T Kostuck Rocky Mountain House Alta $2,160, F Laganiere Sherbrooke Que $10,560, A Lanthier Dalkeith Ont $7,360, J C Lavallee St Celestin Que $3,400, T J Lawson Carman Man $3,435, J Leblanc St Zephirin Que $2,720, M L'Heureux Montreal Que $7,280, A MacKenzie Halifax NS $2,030, J G Maisonneuve St Isidore Ont $5,770, W M Martin Drayton Ont $2,925, B Masse St Felicien Que $4,740, W McCauley Roblin Man $3,912, R J McClenaghan Ottawa Ont $3,493, D J McCorney Pilot Mound Man $2,980, M Morier Massueville Que $3,200, D Mullany Chelmsford Ont $7,445, P O'Donnel Richmond Que $5,830, J N Perry Ottawa Ont $4,500, L Phillips Morden Man $3,045, R Plourde Alma Que $3,620, M Rheault Aylmer Que $2,020, J Rhodes Innisfail Alta $2,268, R T Rollafson Campbellville Ont $4,400, B W R Rothwell Shellbrook Sask $2,640, R Seyer Roxton Falls Que $2,440, M Shoonderwoerd Athabaska Alta $2,868, W Sjaarda Listowel Ont $3,185, H V Skelding Gananoque Ont $3,920, F W Steward Smiths Falls Ont $5,668, M Stewart London Ont $2,172, A S Sterling North Bay Ont $2,760, J Stropkappe Red Deer Alta $2,335, M Tardif Warwick Que $3,360, P Tetreault Granby Que $4,000, K J Tipper Mindemoya Ont $3,980, B Tremblay Alma Ont $3,460, L Viel Disraeli Que $3,040, P E Vincent Plantagenet Ont $7,952, D W Wilson Athens Ont $16,800, W J Wolfe Russell Man $4,820.

Other Types of Services $76,701.

CANADIAN GRAIN COMMISSION PROGRAM

Acquisition Services $80,246—Government of Canada—Supply and Services Ottawa Ont $80,246.

Legal Services $4,753—Government of Canada—Justice Ottawa Ont $3,827.

Security Services $19,954—Canadian Corps of Commissionaires Calgary Alta $19,954.

Education Development and Training Services $12,398.

Laundry and Related Services $4,687.

Other Types of Services $8,797.

CANADIAN DAIRY COMMISSION

Accounting Services $3,390—Price Waterhouse & Co Ottawa Ont $3,390.

Audit Services $90,000—Government of Canada—Supply and Services Ottawa Ont $90,000.

Clerical and Stenographic Assistance $10,287—Office Overload Ottawa Ont $6,923, The 500 Selection Services (Ottawa) Ltd Ottawa Ont $3,364.

Consultative Committee $18,763.

Translation Services $2,419—International Simultaneous Translation Services Ottawa Ont $2,419.

Other Types of Service $6,174.

CANADIAN LIVESTOCK FEED BOARD

Audit Services $20,000—Government of Canada—Supply and Services Ottawa Ont $20,000.

Contract Research Services $18,128—R St Louis Ste Foy Que $12,000, A Soreflaten Bridgetown NS $3,128, R Spratley Vancouver BC $3,000.

Clerical and Stenographic Assistance $8,902—Office Overload Montreal Que $7,793.

Other Types of Service $6,704.

COMMUNICATIONS

Accounting Services $255,000—Government of Canada—Supply and Services Ottawa Ont $255,000.

Cleaning Services $208,152—Allied Building Services (Ottawa) Ltd Ottawa Ont $4,889, Artic Resources Ltd Montreal Que $2,912, Independant Building Services Ottawa Ont $86,670, Sanco Ltd Ottawa Ont $58,031, Government of Canada—Transport Ottawa Ont $2,246.

Clerical and Secretarial Services $87,267—Bilingual Personnel Ottawa Ont $2,375, DOT Personnel Service Ottawa Ont $28,522, Kelly Girl Services Toronto Ont $8,760, Office Overload Ottawa Ont $10,910, Personnel Pool Ottawa Ont $7,715, Miss 500 Ottawa Ont $5,446, Miss Stacey Personnel Ottawa Ont $17,527.

Contract Services $2,800,807—ADGA Ltd Ottawa Ont $715,073, Dr Robert E Babe Ottawa Ont $13,000, J T Baskin Construction Ltd Dunrobin Ont $9,835, Bell Northern Research Ottawa Ont $54,974, Bennett Co Pointe Claire Que $2,385, Big Trout Lake Band Council Big Trout Lake Ont $15,190, Bower Construction Ltd Ottawa Ont $2,745, Canadian Astronautics Ltd Bells Corners Ont $48,130, Canadian Facts Co Ltd Ottawa Ont $16,920, Canadian General Electric Co Montreal Que $13,931, Canadian Information Processing Society Toronto Ont $4,900, Canadian Marconi Co Montreal Que $30,329, Canadian Overseas Telecommunications Corp Montreal Que $8,000, Carleton Opinion Research Services Ottawa Ont $28,105, COM/SULT Group Inc Ottawa Ont $4,200, Computing Devices of Canada Ltd Ottawa Ont $46,242, D C A Reliability Laboratories Inc Ottawa Ont $16,476, Designectics International Inc Ottawa Ont $15,150, Digital Methods Ltd Ottawa Ont $78,390, Directory Board Services of Ottawa Ottawa Ont $2,330, DML Ottawa Ont $4,200, Donner and Lazar Research Associates Toronto Ont $12,000, David Duncan San Francisco Cal USA $3,366, Eiko Emoir Inc Ottawa Ont $4,724, Foster Design Co Inc Wichita Kan USA $15,216, Claude Gagne Montreal Que $2,045, David B Gillick Ottawa Ont $4,500, Gold Farb Consultants Ltd Toronto Ont $37,400, Government of Canada—National Film Board Ottawa Ont $18,871; Supply and Services Ottawa Ont $17,925 and Transport Ottawa Ont $2,220, Wagne Gow Plumbing Dunrobin Ont $35,638, Cam Grant Electric Ottawa Ltd Ottawa Ont $2,494, Henry O R Hindley Ottawa Ont $4,050, Hitech Canada Ltd Bells Corners Ont $28,771, Hughes Aircraft International Service Co North Gower Ont $52,527, Intellitech Canada Ltd Ottawa Ont $5,000, Katcard Systems Ottawa Ont $13,223, James D Kendall Associates Ltd Ottawa Ont $72,966, Marconi Radar Systems Chelmsford England $16,800, Ian Martin Associates Ltd Toronto Ont $193,721, Maxiplans Unlimited Ottawa Ont $4,050, Miller Communications Systems Kanata Ont $139,999, Naoto Kondo Design Studio Ottawa Ont $3,402, Norpak Ltd

COMMUNICATIONS—*Continued*

Pakenham Ont $4,163, Alphonse Ouimet Pointe Claire Que $8,406, Ottawa Customs Brokers Ottawa Ont $15,241, Ottawa Mould Craft Ltd Ottawa Ont $4,395, T D Overhill Engineering Ltd Ottawa Ont $2,910, Al Parsons Electronics Ottawa Ont $7,524, Peace Bridge Brokerage Fort Erie Ont $3,862, Petrie Telecommunications Ltd Ottawa Ont $7,848, Gisèle Poisson Montreal Que $3,013, Jacques Poisson Rosemère Que $8,701, Quasar Systems Ltd Ottawa Ont $44,562, RCA Ltd Ste Anne de Bellevue Que $278,704, E Reinert Electric Ottawa Ont $19,859, Gilles Robert et Associates Ltd Montreal Que $49,514, Ross Construction Engineering Senneterre Que $2,175, Claire Dumais Sabourin Gatineau Que $8,095, W A C Schultz Ottawa Ont $6,090, SED Systems Ltd Saskatoon Sask $7,531, I P Sharp and Associates Ottawa Ont $3,687, Sharon Electronics Ltd Ottawa Ont $103,502, Sinclair Radio Labs Maple Ont $78,099, Sorecom Inc Montreal Que $8,087, Sores Inc Montreal Que $84,457, Spar Aerospace Products Toronto Ont $238,870, Standford Research Institute Menlo Park Cal USA $10,968, Dr D V Sulway Bells Corners Ont $2,422, Tele Connect Ltd Ottawa Ont $29,188, University of: Carleton Ottawa Ont $2,022; Laval Quebec Que $17,641; Sherbrooke Sherbrooke Que $4,980 and Western Ontario London Ont $11,769, Ted Wojdacki Ottawa Ont $16,303, Xerox of Canada Ltd Don Mills Ont $9,432, Dr I C Young Downsview Ont $8,000.

Data Processing $1,100,544—A-1 Data Services Ottawa Ont $65,270, Bell Canada Ottawa Ont $44,509, Computer Sciences Canada Ottawa Ont $116,195, Computel Systems Ltd Ottawa Ont $55,812, Computrex Centre Ltd Ottawa Ont $8,017, Comshare Ltd Ottawa Ont $21,699, Data Marking Sales Winnipeg Man $2,419, R A Freeman Ottawa Ont $9,540, Geller and Associates Montreal Que $12,000, Government of Canada—National Research Council Ottawa Ont $2,379; Supply and Services Ottawa Ont $20,047 and Transport Ottawa Ont $59,539, Hitech Canada Ltd Bells Corners Ont $77,982, IBM Canada Ltd Don Mills Ont $44,853, Information Sciences Industries Ottawa Ont $7,003, Intelletech Canada Ltd Ottawa Ont $4,950, Katcard Systems Ltd Ottawa Ont $11,600, Maxiplans Ltd Ottawa Ont $11,400, Quasar Systems Ltd Ottawa Ont $84,340, A Richard Ottawa $5,040, I P Sharp Associates Ltd Ottawa Ont $99,311, Systems Dimensions Ltd Ottawa Ont $260,293, TRW Data Systems Ottawa Ont $10,420, University of: Manitoba Winnipeg Man $5,216 and McGill Montreal Que $17,964.

Engineering Services $21,754—Andrew Antenna Company Ltd Ottawa Ont $6,000, T D Overhill Engineering Ltd Ottawa Ont $5,288, RCA Ltd Ste Anne de Bellevue Que $10,000.

Health and Welfare Services $21,914—Government of Canada—National Health and Welfare Ottawa Ont $21,874.

Legal Services $46,703—Boily Renillard Henry Boulianne Montreal Que $2,243, Ross Goodwin Quebec Que $13,465, Laign Weldon Courtois Clarkson Parson and Tetrault Montreal Que $25,000, Wheatley MacPherson Toronto Ont $2,402.

Management Consulting Services $303,279—Bell Canada Ottawa Ont $6,683, Bell Northern Research Ottawa Ont $8,884, C R C Consultants Ltd Brampton Ont $8,732, Cantel Engineering Associates Ltd Vancouver BC $8,000, Contemporary Research Centre Toronto Ont $2,700, E G Digby Mount Royal Que $11,152, Harry Dulmage and Associate Ottawa Ont $33,167, Financial Research Institute Montreal Que $15,000, Gellman Hayward and Partners Ltd Toronto Ont $6,666, Government of Canada—Supply and Services Ottawa Ont $68,738, Helmer Architects and Tutton Ottawa Ont $23,551, Intel Consultants Ltd Ottawa Ont $13,300, Manitoba Telephone System Winnipeg Man $25,749, Maxiplans Unlimited Ottawa Ont $3,225, S F Murby Toronto Ont $21,250, Sores Incorporated Montreal Que $10,045, Stevenson and Kellogg Ltd Toronto Ont $7,541, University of Laval Quebec Que $12,421, F E Whitworth Ottawa Ont $8,250, I C Young Toronto Ont $3,153.

Photo Reproduction Services $59,791—Computrex Centre Ltd Ottawa Ont $6,312, Dauphinais and Charbonneau Montreal Que $3,833, Pierre Desmarais Inc Montreal Que $7,338, Government of Canada—Supply and Services Ottawa Ont $18,883, Shaw Photogrammetric Services Ltd Ottawa Ont $9,050, Xerox of Canada Ltd Don Mills Ont $10,849.

Protection Services $134,742—Canadian Corps of Commissionnaires Ottawa Ont $108,595, Centurion Investigation Ltd Ottawa Ont $4,533, Corporation of the Township of March Kanata Ont $3,500, Grant Security Services Ltd Ottawa Ont $11,355, Pinkertons of Canada Ottawa Ont $4,968.

Research Contracts $7,007,537—Alberta Native Communications Society Edmonton Alta $49,377, Andrew Antenna Co Ltd Ottawa Ont $4,435, Association for Media and Technology in Education in Canada Calgary Alta $4,000, Barringer Research Ltd Rexdale Ont $60,312, Bell Northern Research Ltd Ottawa Ont $129,026, Eilen Cameron Ottawa Ont $2,000, Canadian Association of University Business Officers Ottawa Ont $5,000, Canadian Astronautics Ltd Ottawa Ont $7,003, Canadian General Electric Montreal Que $54,856, College de Bathurst Bathurst NB $4,583, College Edward Montpetit Longueuil Que $55,583, Comex Vanier Ont $34,687, Coyne Associates Dollard des Ormeaux Que $2,491, Explosive Technology Co Fairfield Cal USA $9,245, European Space Agency Neuilly-sur-Seine France $24,643, Eurowave Ltd Edinburgh Scotland $8,400, M Fruitman Ottawa Ont $13,579, General Conferencing Systems Ltd Toronto Ont $6,500, Government of Canada—External Affairs Ottawa Ont $32,813; National Defence Ottawa Ont $88,726; National Film Board Ottawa Ont $25,352; National Research Council Ottawa Ont $57,513 and Supply and Services Ottawa Ont $14,412, Hugh M Grant Ltd Ottawa Ont $2,587, Haas Aero Eng Ltd Ottawa Ont $14,951, Hitech Canada Ltd Ottawa Ont $54,205, Interprovincial Plumbing Heating Co Ltd Ottawa Ont $21,472, Katcard Systems Ltd Ottawa Ont $6,391, Keewatin Communication Studies Montreal Que $2,244, Leigh Instrument Ltd Carleton Place Ont $74,802, Kenneth Logan and Associates Beaconsfield Que $32,114, MacDonald Dettwiler and Associates Vancouver BC $309,620, Miller Communications Systems Kanata Ont $35,147, Nautical Electronic Laboratories Hachett's Cove NS $10,000, Edmunde Newhall and Associates Ltd Rexdale Ont $11,512, Nova Scotia Technical College Halifax NS $17,816, Gilles J Overveld Ottawa Ont $11,444, Pratt and Whitney Aircraft Longueuil Que $32,961, Quasar Systems Ltd Ottawa Ont $8,750, RCA Ltd Ste Anne de Bellevue Que $1,684,538, W A C Schultz Ottawa Ont $16,875, SED Systems Ltd Saskatoon Sask $755,201, I P Sharp Associates Ltd Ottawa Ont $2,711, Sharon Electronics Ltd Ottawa Ont $2,350, Sinclair Radio Labs Maple Ont $14,679, Spar Aerospace Products Ltd Toronto Ont $2,332,298, Spectrolab Sylmar Cal USA $24,613, Thiokol Chemical Corp New York City NY USA $117,833, M E Ulung Ottawa Ont $10,150, United Aircraft of Canada Longueuil Que $6,220, University of: British Columbia Vancouver BC $31,598; Carleton Ottawa Ont $105,755; College of London London England $4,009; Concordia Montreal Que $18,026; Dalhousie Halifax NS $15,816, Lakehead Thunder Bay Ont $22,807; Laval Quebec Que $26,899; Manitoba Winnipeg Man $10,272; McGill Montreal Que $48,267; McMaster Hamilton Ont $85,170; Memorial of Newfoundland St John's Nfld $78,836; Moncton Moncton NB $5,314; Montreal Montreal Que $27,010; New Brunswick Fredericton NB $11,679; Ottawa Ottawa Ont $11,010; Quebec Quebec Que $14,950; Queen's Kingston Ont $33,146; Regina Regina Sask $10,016; Saskatchewan Saskatoon Sask $25,097, Sherbrooke Sherbrooke Que $47,667; Simon Fraser Burnaby BC $34,073; Toronto Toronto Ont $28,596; Waterloo Waterloo Ont $30,956; Western Ontario London Ont $57,453; Windsor Windsor Ont $31,276 and York Toronto Ont $5,000, P Wiltke Kingston Ont $5,000, Woods Gordon and Co Toronto Ont $72,033.

Scientific Services $68,267—General Dynamics San Diego Cal USA $3,090, Government of Canada—National Defence Ottawa Ont $14,874, RCA Ltd St Anne de Belleuve Que $50,303.

COMMUNICATIONS—*Concluded*

Training and Educational Services $511,459—AMR International Inc New York City NY USA $6,073, Bell Canada Ottawa Ont $9,945, Berlitz School of Languages Ottawa Ont $145,892, British Columbia Institute of Technology Vancouver BC $4,927, Canadian Management Centre Montreal Que $2,080, Centre de langue Feuille D'Erable Ottawa Ont $47,344, College D'Extension Cartier Montreal Que $2,380, Complex Electronics Ltd Montreal Que $3,375, Ecole Secondaire Classique Villa Maria Montreal Que $2,030, Don White Consultants Germantown Md USA $2,302, Government of Canada—Public Service Commission Ottawa Ont $92,564, Humber College Toronto Ont $6,930, Massachusetts Institute of Technology Cambridge Mass USA $7,090, McGraw Hill Ryerson Ltd Agincourt Ont $3,750, National Semiconductors Ltd Montreal Que $5,150, Professional Development Institute Ottawa Ont $2,445, Prolingua Ltd Montreal Que $21,541, Xerox of Canada Ltd Don Mills Ont $53,095.

Other Services $2,141,333—ADGA Ltd Ottawa Ont $123,791, Alpine Contractors Ltd Ottawa Ont $2,700, Baskin Construction Ltd Dunrobin Ont $26,000, W D Boyce Ottawa Ont $25,209, L D Braun Kanata Ont $9,757, Ronald Buckingham Ottawa Ont $28,841, CAE Electronics St Laurent Que $45,700, Canadian Design Service Co Toronto Ont $23,856, Canadian Skycap Service Ottawa Ont $4,715, Capello Audio Electronics Ottawa Ont $18,681, Capital Sanitation Ottawa Ont $7,887, A D Challoner Willowdale Ont $18,925, B G Checo Engineering Ottawa Ont $6,250, City Queensway Taxi Ltd Ottawa Ont $3,032, S E Coates Ottawa Ont $12,118, Computrex Centres Ltd Ottawa Ont $6,667, Concord Ottawa Ont $15,722, J Ingram Cotton Ottawa Ont $5,784, T P Crawford Ltd Ottawa Ont $17,777, G J J Cwynar Ottawa Ont $21,244, W M Daoust Construction Vanier Ont $5,727, Digital Equipment of Canada Ltd Ottawa Ont $18,973, Downey Painting Ottawa Ont $4,805, Thomas A Eastland Ottawa Ont $30,351, R Edwards Ottawa Ont $6,611, Karl H Gindl Toronto Ont $15,514, Government of Canada—National Film Board Ottawa Ont $3,000; Public Archives Ottawa Ont $31,025; Public Works Ottawa Ont $2,972 and Supply and Services Ottawa Ont $1,137,256, Harris Corporation Rochester NY USA $7,226, T Haymen Ottawa Ont $29,130, Hewlett Packard Canada Ltd Ottawa Ont $3,090, Cleon J Holden Ottawa Ont $29,233, Honeywell Ltd Ottawa Ont $18,050, Hughes Owens Co Ltd Ottawa Ont $5,965, J A Hunter Manotick Ont $29,160, Johnson's Controls Ltd Ottawa Ont $5,698, W Kuzyk Ottawa Ont $11,867, T Landry Ltd Ottawa Ont $2,112, Kelly Leduc Ltd Hull Que $3,946, Mail-O-Matic Printing Ottawa Ont $3,866, F S Maxwell Ottawa Ont $2,760, Margan and Son Ltd Ottawa Ont $2,186, Munro Construction Ottawa Ont $32,925, J W Newbold Ottawa Ont $7,670, Edmunde Newhall and Associates Rexdale Ont $16,065, Ottawa Mould Craft Ltd Ottawa Ont $12,813, William F Payne Carp Ont $29,368, John R Powell Ottawa Ont $17,924, Powers Regulator Co Downsview Ont $2,789, Quasar Systems Ltd Ottawa Ont $24,760, Ronraf Limited Ottawa Ont $5,371, Sanco Ottawa Ont $40,748, Roy Sennett Ottawa Ont $17,306, E St Clair Gantz White Plains NY USA $27,819, Edward A Stipandic Ottawa Ont $33,908, Dr Micheal A Stott Ottawa Ont $16,532, Stradwick Industries Ltd Ottawa Ont $2,300, R F Thompson and Co Ottawa Ont $2,964, University of Manitoba Winnipeg Man $2,315, S E Wates Ottawa Ont $2,427, Patricia J Woods Ottawa Ont $12,176, Woods Gordon and Co Toronto Ont $30,212, York Division of Borg Wayne Rexdale Ont $6,170.

Miscellaneous $33,121.

CANADIAN RADIO-TELEVISION COMMISSION

Accommodation Alteration Services $8,528—Government of Canada—Public Works Ottawa Ont $8,528.

Advertising Services $15,385—John Doherty and Company Ltd Ottawa Ont $13,744.

Consultant Services $480,869—P A Baril Ottawa Ont $2,190, BBM Bureau of Measurement Toronto Ont $10,350, R Beach Lucerne Que $2,101, M Becu Ottawa Ont $2,500, Belanger Chabot et Associes Inc Montreal Que $10,450, S M Cole Ottawa Ont $2,323, Coopers & Lybrand Vancouver BC $16,847, A M Deustua Ottawa Ont $4,675, R Diamend Ottawa Ont $4,229, R Faibish Ottawa Ont $5,195, Franfost Consultants Ltd Ottawa Ont $24,895, A C Fraser Ottawa Ont $6,150, Fraser & Otton Ottawa Ont $14,300, J Gaudreau Hull Que $2,604, Government of Canada—Supply and Services Ottawa Ont $22,799, P S Grant Toronto Ont $63,000, C V Harris Islington Ont $5,070, A Henley Ottawa Ont $2,100, Image Flow Centre Ltd Vancouver BC $13,609, Independent Broadcast Analysis Ltd Toronto Ont $4,495, Informetrica Limited Ottawa Ont $36,546, Intellitech Canada Ltd Ottawa Ont $4,094, Kage Associates Ottawa Ont $11,882, M L Kenny Lucerne Que $4,403, Ken Sobol Ltd Toronto Ont $8,000, J B Kiefl Ottawa Ont $2,375, D Labrecque Ottawa Ont $2,200, L Ladouceur Ottawa Ont $3,247, Market Facts of Canada Ltd Toronto Ont $95,000, G McKim Ottawa Ont $4,761, J Mitchell Ottawa Ont $2,800, W G Mulvihill Ottawa Ont $3,300, N W Newton Ottawa Ont $6,200, L A Ogilvie Ottawa Ont $3,500, G G Rowley Rockcliffe Ont $3,900, S C Schachter Ottawa Ont $2,100, D W Smythe Burnaby BC $4,000, A St Onge Ottawa Ont $4,875, Thorne Riddell Associates Ltd Toronto Ont $10,110, Thorne Riddell & Co Ottawa Ont $18,300, University of Carleton Ottawa Ont $3,323.

Hospitality $7,717.

Interior Design Consultant Services $7,500—Corporate Design Associates Ltd Ottawa Ont $7,500.

Interpreters' Fees $3,022.

Legal Services $64,355—Campbell Godfrey and Lewtas Toronto Ont $14,531, Lawrence & Shaw Vancouver BC $4,816, McCarthy & McCarty Toronto Ont $42,369.

Membership Fees $21,286—BBM Bureau of Measurement Toronto Ont $20,000.

Protection Services $63,807—Canadian Corps of Commissionaires Ottawa Ont $58,771, Grant Security Services Ltd Ottawa Ont $3,457.

Reporting Services $70,296—Allwest Reporting Ltd Burnaby BC $14,530, Nethercutt & Company Ltd Toronto Ont $33,938, B Prouse Reporting Services Hemmingford Que $21,828.

Secretarial and Office Services $36,825—Bilingual Personnel Bilingue Ltee Ottawa Ont $15,352, Datacap Ltd Ottawa Ont $2,810, Office Overload Ottawa Ont $18,181.

Training and Educational Services $146,206—The Berlitz School of Languages Ottawa Ont $4,133, Government of Canada—Public Service Commission Ottawa Ont $135,042.

Miscellaneous Services $9,451.

CONSUMER AND CORPORATE AFFAIRS

ADMINISTRATION PROGRAM

Analyst Services $22,445—Data Logic Canada Ltd Ottawa Ont $6,385, Group Five Consulting Ltd Ottawa Ont $6,600.

Data Processing $517,953—Computel Systems Ltd Ottawa Ont $11,450, Government of Canada—Energy, Mines and Resources Ottawa Ont $21,905 and Supply and Services Ottawa Ont $153,159, IBM Canada Ltd Don Mills Ont $71,030, Société de Mathématiques Appliquées Inc Montreal Que $8,087, Systems Dimensions Ltd Ottawa Ont $209,399.

CONSUMER AND CORPORATE AFFAIRS—*Continued*

Management Consultant Services $21,293—Government of Canada—Public Works Ottawa Ont $11,916, A C Taylor Ottawa Ont $5,625.

Research Services $174,616—M Boyer St Jerome Que $12,000, D C Smith Kingston Ont $10,600, Sores Inc Montreal Que $9,278, P R Trudel Ottawa Ont $21,400, University of Toronto Toronto Ont $41,267, Vickers and Benson Ltd Toronto Ont $29,678, J P Wampach Quebec Que $7,640.

Stenographic Services $103,685—Christina Personnel Ottawa Ont $7,485, Industrial Overload Ottawa Ont $17,462, Miss 500 Hull Que $7,075, Miss Stacey Personnel Ottawa Ont $6,688, Office Overload Ottawa Ont $34,753, Personnel Pool Ottawa Ont $15,271, Portage Personnel Ltd Hull Que $4,406.

Training and Educational Services $178,822—Government of Canada—Public Service Commission Ottawa Ont $135,813.

Other Types of Services $384,023— R Bond Ottawa Ont 2,113, K G D Communications Ltd Montreal Que $3,900, Communicom Inc Montreal Que $10,648, B T Film Ottawa Ont $17,996, Government of Canada—National Health and Welfare Ottawa Ont $14,196; National Film Board Ottawa Ont $160,864; Public Works Ottawa Ont $19,567 and Supply and Services Ottawa Ont $20,219, M T Graphics Toronto Ont $3,082, Xerox of Canada Ltd Don Mills Ont $13,204.

CONSUMER AFFAIRS PROGRAM

Analyst Services $86,189—Ontario Research Foundation Mississauga Ont $75,752, University of Ottawa Ottawa Ont $9,299.

Management Consultant Services $54,701—Blake Cassels and Graydon Toronto Ont $3,144, Government of Canada—Supply and Services Ottawa Ont $9,950, Public and Industrial Relations Ltd Toronto Ont $36,494.

Research Services $183,567—A R A Consultants Ltd Toronto Ont $17,000, Canadian Standards Association Rexdale Ont $16,000, E M Crown Edmonton Alta $2,658, The Hospital for Sick Children Toronto Ont $4,843, Impact Research Ottawa Ont $3,000, Irvin Industries Canada Ltd Fort Erie Ont $4,838, H Mitchell Toronto Ont $9,334, M S Moyer Downsview Ont $9,225, L A Roine Ottawa Ont $5,500, P Slayton Montreal Que $5,500, W T Stanbury Vancouver BC $12,425, University of Guelph Guelph Ont $47,783.

Stenographic Services $184,725—Barbara's Office Personnel Ottawa Ont $16,560, Industrial Overload Ottawa Ont $17,267, Miss 500 Hull Que $26,670, Miss Stacey Personnel Ottawa Ont $15,339, Office Overload Ottawa Ont $32,342, Personnel Pool Ottawa Ont $72,128.

Training and Educational Services $23,146—Government of Canada—Public Service Commission Ottawa Ont $6,225.

Other Types of Services $625,228—Chateau Laurier Ottawa Ont $3,325, Financial Research Institute of Canada Montreal Que $4,613, Government of Canada—Supply and Services Ottawa Ont $241,557, International Simultaneous Translation Service Montreal Que $7,226, Systemhouse Ltd Ottawa Ont $27,293, University of Montreal Montreal Que $8,150.

CORPORATE AFFAIRS PROGRAM

Accounting Services $135,570—Government of Canada—Supply and Services Ottawa Ont $135,570.

Data Processing $4,355—Société de Mathématiques Appliquées Inc Montreal Que $3,505.

Legal Services $73,979—P Carignan Montreal Que $2,920, G Desjardins Haute Ville Que $6,242, Government of Canada—Justice Ottawa Ont $5,166, F A Large Charlottetown PEI $3,215, Raymond and Honsberger Toronto Ont $5,132.

Management Consultants Services $74,374—M Q Connelly Downsview Ont $6,178, Farris Vaughan Wills and Murphy Vancouver BC $14,530, W Grover Downsview Ont $11,913, F Iacobucci Toronto Ont $5,365, Osler Hoskin and Harcourt Toronto Ont $3,848, Raymond and Honsberger Toronto Ont $3,249, Shrum Liddle and Hebenton Vancouver BC $14,530, Systems Dimensions Ltd Ottawa Ont $3,946, A C Taylor Ottawa Ont $3,480, Tory Tory DesLauriers and Binnington Toronto Ont $9,699.

Research and Analyst Services $19,607—C T Asplund Kingston Ont $7,970, Hugh Cleland Associates Toronto Ont $8,348, J Pelletier Quebec Que $3,289.

Stenographic Services $67,477—Barbara's Office Personnel Ottawa Ont $9,242, Christina Personnel Ottawa Ont $12,676, Miss 500 Hull Que $22,232, Office Overload Ottawa Ont $19,976.

Training and Educational Services $12,489—Government of Canada—Public Service Commission Ottawa Ont $5,700.

Other Types of Services $48,686—Government of Canada—Supply and Services Ottawa Ont $2,884, Richter Usher and Vineberg Montreal Que $4,441.

COMBINES INVESTIGATION AND COMPETITION POLICY PROGRAM

Advertising Consultants Services $107,204—C D Edwards Lewes Del USA $19,510, M Irwin Durham NH USA $7,185, J S Ziegel Toronto Ont $6,442.

Data Processing $5,550—Computel Systems Ltd Ottawa Ont $5,550.

Legal Services $416,526—Daley Black Moreina and Piercey Halifax NS $5,375, Government of Canada—Justice Ottawa Ont $13,344, D R H Heather Toronto Ont $38,401, Holden Murdoch Walton Finlay Robinson Toronto Ont $2,801, Hoyt Mockler Allen and Dixon Fredericton NB $21,891, Lewis Day Sparkes Cook and Sheppard St John's Nfld $13,077, McCaffery and Company Calgary Alta $77,601, B C McDonald Toronto Ont $51,951, R G Murray Toronto Ont $5,599, B J Pateras Montreal Que $44,297, J E Sexton Toronto Ont $63,218.

Management Consultants Services $66,568—Appel Golfman Cohen and Cooper Montreal Que $20,281, H B Steele Houston Texas USA $2,625, A C Taylor Ottawa Ont $4,178, M J Trebilcock Toronto Ont $18,286, W O Twaits Toronto Ont $2,723, N J Williams Downsview Ont $18,475.

Reporting Services $52,857—Government of Canada—Justice Ottawa Ont $7,311, Nethercut and Co Ltd Toronto Ont $45,546.

Research and Analyst Services $49,780—J R Baldwin Kingston Ont $15,936, M Billot Montreal Que $5,600, P W Hogg Downsview Ont $2,000.

Stenographic Services $20,739—Miss 500 Hull Que $12,554, Office Overload Ottawa Ont $4,387.

Training and Educational Services $17,004— Government of Canada—Public Service Commission Ottawa Ont $5,273.

Other Types of Services $24,121—Government of Canada—Justice Ottawa Ont $5,858.

INTELLECTUAL PROPERTY PROGRAM

Management Consultants Services $8,827—Urwick Currie and Partners Ltd Ottawa Ont $8,077.

CONSUMER AND CORPORATE AFFAIRS—*Concluded*

Research Services $22,206—Leetham Simpson Ltd Montreal Que $22,206.

Stenographic Services $15,419—Miss 500 Hull Que $9,060, Personnel Pool Ottawa Ont $3,911.

Training and Educational Services $8,917—Government of Canada—Supply and Services Ottawa Ont $7,425.

Other Types of Services $12,232—Government of Canada—Supply and Services Ottawa Ont $2,716.

FOOD PRICES REVIEW BOARD

Data Processing $81,148—IBM Canada Ltd Don Mills Ont $26,327, Société des Mathématiques Appliquées Inc Montreal Que $2,579, Systems Dimensions Ltd Ottawa Ont $49,439.

Research and Analyst Services $369,636—M Billot Montreal Que $10,748, R A Broadwith Guelph Ont $4,061, R J Broeska Winnipeg Man $4,500, G L Burton Claresholm Alta $14,944, Canadian Economic Services Ltd Ottawa Ont $182,707, E C Gray Guelph Ont $4,000, Bruce Mallen and Associates Inc Montreal Que $10,500, Market Information Services Ltd Edmonton Alta $5,220, Meat Industry Research Services Ltd Guelph Ont $6,153, Ohio Agricultural Research and Development Center Wooster Ohio USA $7,369, L R Rigaux Winnipeg Man $15,650, W G Thompson Halifax NS $13,600, University of Manitoba Winnipeg Man $13,622, M Veeman Edmonton Alta $2,375.

Stenographic Services $27,571—H V Chapman and Associates Ltd Ottawa Ont $10,665, Victor Temporaries Cambridge Ont $16,606.

Other Types of Services $45,606—J Belanger Montreal Que $7,645, Financial Research Institute of Canada Montreal Que $10,658.

ANTI-INFLATION BOARD

Computer and EDP Services $119,236—Cetrole Data Services Ltd Ottawa Ont $3,713, Datacap Ltd Ottawa Ont $14,944, Data Logic Canada Ltd Ottawa Ont $30,364, Informetrica Ottawa Ont $1,818, Systemhouse Ltd Ottawa Ont $6,075, Systems Dimensions Ltd Ottawa Ont $42,399.

Contract and Consultant Services $1,072,197—Bank of Canada Ottawa Ont $12,432, E Barks Ottawa Ont $4,620, R Baynes Ottawa Ont $12,200, M Billot Montreal Que $8,690, J Bishop Ottawa Ont $2,140, Broadwith Hughes & Associates Ltd Guelph Ont $6,109, E Browne Ottawa Ont $6,293, Byward Consultants Ltd Ottawa Ont $10,500, Canada Development Corporation Toronto Ont $22,289, Canadian Economic Services Ltd Ottawa Ont $96,732, G Carter Ottawa Ont $2,000, C D Howe Research Institute Montreal Que $4,017, Cetrole Data Services Ltd Ottawa Ont $13,525, Charles Ambler & Associates Mississauga Ont $2,520, Clarkson Gordon & Co Ottawa Ont $6,893, Coopers & Lybrand Ltd Ottawa Ont $17,901, Datacap Ltd Ottawa Ont $8,356, Datalogic Canada Ltd Ottawa Ont $23,333, M Deacey Ottawa Ont $5,310, R Deans Ottawa Ont $7,790, Deloitte Haskins & Sells Toronto Ont $6,282, F W Farlow Weston Ont $1,563, H M Furniss Victoria BC $5,880, N A Gemmell Ottawa Ont $8,000, J Gouin Hull Que $5,925, Government of Canada—Supply and Services—Bureau of Management Consulting Ottawa Ont $143,652 and Supply and Services—Materiel Management Ottawa Ont $15,636, Herman Smith Management Resources Inc Toronto Ont $42,385, Hickling Johnston Ltd Toronto Ont $3,513, C Higgins Toronto Ont $1,563, S Hindle Ottawa Ont $4,042, Informetrica Ottawa Ont $5,242, Intertask Ltd Ottawa Ont $34,966, A Jepson Islington Ont $7,789, Keylock Consulting Ltd Richmond BC $24,886, KGD Communications Montreal Que $4,050, W Lasby Toronto Ont $9,032, P Lavoie Arvida Que $3,300, B Levitt Toronto Ont $10,568, J L Malherbe Ottawa Ont $3,750, M McGroarty Ottawa Ont $3,655, S McIntyre Toronto Ont $8,439, L McLaren Ottawa Ont $3,055, McMillan Bloedell Vancouver BC $11,960, P Meyers Ottawa Ont $12,600, Morrison Communications Ottawa Ont $3,500, A M Ogilvie Ottawa Ont $3,938, Ontario Hydro Toronto Ont $7,394, H Padovani Ottawa Ont $2,250, Peat Marwick Mitchell & Co Ottawa Ont $3,250, Pierre Fontaine et Associes Montreal Que $36,204, C Plater Ottawa Ont $3,640, Price Waterhouse and Co Ottawa Ont $25,667, A H Saunders Ottawa Ont $6,032, G Stanley London Ont $7,050, Sun Oil Co of Canada Toronto Ont $4,764, Systemhouse Ltd Ottawa Ont $19,887, Systems Dimensions Ltd Ottawa Ont $33,226, M R Thompson Hazeldean Ont $4,525, Thorne Riddell & Co Ottawa Ont $5,815, Touche Ross & Co Ottawa Ont $5,833, Tower Perrin Foster & Crosby Toronto Ont $3,321, Ventures Four Ltd Toronto Ont $100,000, William Mercer & Associates Toronto Ont $3,659, R Woodbridge Ottawa Ont $3,570.

Executive Interchange Program $47,566—Bell Canada Montreal Que $4,800 General Foods Canada Toronto Ont $2,567, John Labatt Ltd Toronto Ont $4,000, Price Waterhouse & Co Ottawa Ont $7,000, Thorne Riddell & Co Ottawa Ont $5,833, Winspear Higgins Stevenson & Co Toronto Ont $5,115.

Hospitality Services $3,143.

Protection Services $20,384—Canadian Corps of Commissionaires Ottawa Ont $9,521, National Protective Services Ottawa Ont $5,104.

Stenographic and Clerical Services $109,026—Kelly Girl Service Ottawa Ont $4,934, Miss Stacey Personnel Ottawa Ont $10,430, Office Overload Ottawa Ont $3,033, Personnel Pool Ottawa Ont $67,907, Victor Temporaries Ottawa Ont $15,585.

Training Courses Seminars $22,356—Four Seasons Sheraton Hotel Toronto Ont $2,189, Hotel Vancouver Vancouver BC $3,166, Queen Elizabeth Hotel Montreal Que $2,353, Ritz Carleton Hotel Montreal Que $2,058.

Other Business Services $90,493—Canadian Gallup Poll Toronto Ont $2,200, Government of Canada—National Film Board Ottawa Ont $32,986; Statistics Canada Ottawa Ont $3,755 and Supply and Services Ottawa Ont $21,853, International Translation Services Montreal Que $3,354, Le Traduction Janus Montreal Que $3,465, University of Manitoba Winnipeg Man $4,426, Visu Con Ltd Don Mills Ont $2,004.

ENERGY, MINES AND RESOURCES

ADMINISTRATION PROGRAM

Accounting Services $35,793—Government of Canada—Supply and Services Ottawa Ont $25,046 and Supply and Services—Supply Operations Ottawa Ont $7,573.

Scientific Services $2,810.

Training and Educational Services $139,135—Industrial Writing & Communications Consultants Ltd Calgary Alta $3,299, M R I Systems Corp Austin Texas USA $25,711, Scientific Methods Inc Austin Texas USA $5,645, Systemhouse Ltd Ottawa Ont $3,325.

Health and Welfare Services $70,021.

Protection Services $176,212—Dominion Electric Protection Co Ottawa Ont $2,970 Canadian Corps of Commissionnaires Ottawa Ont $173,242.

Computer Services $558,423—A-I Data Services Ottawa Ont $15,296, Alphatext Ltd Ottawa Ont $57,099, Automation Centre of Ottawa Ltd Ottawa Ont $3,413, Canadian General Electric Co Ltd

ENERGY, MINES AND RESOURCES—*Continued*

Montreal Que $18,685, Control Data Willowdale Ont $3,150, Data Cap Programmers Ottawa Ont $6,650, Data Logic Canada Ltd Ottawa Ont $2,313, Data Plotting Services Ltd Don Mills Ont $8,679, Digital Methods Ltd Ottawa Ont $36,660, Ducros Meilleur Roy & Associates Ltd Ottawa Ont $32,467, Geodigit Calgary Alta $37,060, I B M Canada Ltd Don Mills Ont $8,852, S D L Systems Dimensions Ltd Ottawa Ont $42,562, I P Sharp Associates Ltd Toronto Ont $6,090, System Development Corp Santa Monica Cal USA $4,759, Systemhouse Ltd Ottawa Ont $7,718, Universities of: Alberta Edmonton Alta $24,947; British Columbia Vancouver BC $13,746; Calgary Calgary Alta $3,264; Queen's Kingston Ont $13,410 and Victoria Victoria BC $12,400.

Other Services Miscellaneous $197,360—Bowden's Wire Service Monitor Toronto Ont $2,128, Canadian Stratigraphic Service Ltd Calgary Alta $5,159, Data Cap Programmers Ottawa Ont $2,675, Government of Canada—Supply and Services Ottawa Ont $9,275, Supply and Services—Central Freight Services Ottawa Ont $4,623, Supply and Services—Commercial Acquisitions Ottawa Ont $19,366, Supply and Services—Printing Operations Ottawa Ont $3,440, Supply and Services—Science & Engineering Ottawa Ont $79,651 and Supply and Services—Supply Operations Ottawa Ont $2,569, B Monnet Hull Que $2,966, Office Overload Ottawa Ont $5,415, Parker Cleaners Ottawa Ont $6,273, Personnel Pool Ottawa Ont $7,321, Price Waterhouse Associates Ottawa Ont $6,200, Quasar Systems Ltd Ottawa Ont $4,500, M Terjanian Ottawa Ont $6,490, M F Vermette Ottawa Ont $6,958.

MINERAL AND ENERGY RESOURCES PROGRAM

Accounting Services $3,981.

Legal Services $15,390—J Rancourt St Jean Que $2,013.

Engineering Services $611,104—Alberta Supply & Services Division Edmonton Alta $18,451, Centre de Development Technologique Montreal Que $3,065, Connors Drilling Ltd Vancouver BC $9,141, Dominion Foundries & Steel Ltd Hamilton Ont $57,700, Geochem Laboratories Canada Ltd Calgary Alta $3,087, Geochem Laboratories U K Ltd Chester England $4,477, Geomarine Associates Halifax NS $2,500, Gibraltor Mines Ltd McLeese Lake BC $5,000, Golder Hoek & Associates Ltd Berkshire Eng $27,527, Government of Canada—Public Works Ottawa Ont $2,145, Public Works—Drilling Ottawa Ont $3,128 and Supply and Services—Supply Operations Ottawa Ont $2,500, Gregory Geoscience Ltd Ottawa Ont $52,510, R M Hardy & Associates Ltd Calgary Alta $7,509, Heath & Sherwood Drilling Copper Cliff Ont $3,879, Heathwood Engineering Associates Ltd Kirkland Lake Ont $31,592, Hudson Bay Mining and Smelting Co Ltd Flin Flon Man $26,011, International Nickel Company of Canada Ltd Thompson Man $36,069, MacGillivray & Company Hamilton Ont $8,238, J O'Shea Outremont Que $3,350, Piteau Gadsby MacLeod Ltd North Vancouver BC $14,616, B Pruden Ottawa Ont $2,000, J E Rehder Toronto Ont $2,159, Research and Productivity Council Fredericton NB $33,462, Rio Algom Mines Ltd Elliot Lake Ont $20,000, Seegmiller Associates Tucson Ariz USA $13,453, Universities of: Alberta Edmonton Alta $40,869; Arizona Tucson Ariz USA $39,712; British Columbia Vancouver BC $26,620; Calgary Calgary Alta $10,702; McMaster Hamilton Ont $4,500; Queen's Kingston Ont $3,000 and Sherbrooke Sherbrooke Que $30,000, Warnock Hersey Professional Services Ltd Dartmouth NS $30,059.

Scientific Services $3,650,987 –Aero Service Houston Texas USA $2,409, Airsearch Manufacturing Company of Arizona Phoenix Ariz USA $19,348, Alberta Public Works Edmonton Alta $23,263, Alberta Supply & Services Division Edmonton Alta $53,126, Atlantic Paleo Service Ltd Dartmouth NS $43,430, Altas Steels Co Welland Ont $2,570, Atomic Energy of Canada Commercial Products Ottawa Ont $59,856, Aviation Electric Ltd St Laurent Que $2,737, Avrim Lazar & Associates Ottawa Ont $4,935, Barringer Research Ltd Rexdale Ont $8,907, Beckman Associates Guelph Ont $2,557, W P Binney Hamilton Ont $2,077, Biomass Energy Institute Inc Winnipeg Man $14,990, Bondar Clegg & Co Ltd Ottawa Ont $31,650, Bridco Values Ltd Halifax NS $11,375, Harry Butler Design Associates Toronto Ont $22,068, C A E Aircraft Ltd Winnipeg Man $49,901, C A E Electronics Ltd Montreal Que $5,000, M Camfield Ottawa Ont $6,448, Canadian Geoscience Council Calgary Alta $4,500, Canadian Stratigraphic Service Ltd Calgary Alta $9,339, Canplan Oceanology Ltd Dartmouth NS $5,400, Capital Air Survey Killaloe Ont $131,714, H V Chapman & Associates Ltd Toronto Ont $2,117, Chemex Laboratories Ltd North Vancouver BC $104,944, Coots Petrographic Service Vancouver BC $13,211, Crippen Engineering Ltd North Vancouver BC $59,627, D & S Petroleum Design Ltd Calgary Alta $17,409, Delta Projects Ltd Calgary Alta $6,501, Dighem Ltd Toronto Ont $2,000, Digitech System Co Calgary Alta $9,711, Dowtry Rotol Inc Arlington Va USA $11,538, Ecole Polytechnique Montreal Que $3,109, Ernst & Ernst Montreal Que $4,614, David Estrin Toronto Ont $20,339, Garnier & Associés Ltée Montreal Que $21,637, Geomarine Associates Halifax NS $3,555, Geophysical Service Incorporated Calgary Alta $5,787, Geoprobe Ltd Willowdale Ont $8,000, George Hunter Photograph Toronto Ont $471,801, Geoterrex Ltd Ottawa Ont $33,719, Geotex Consultants Ltd Vancouver BC $5,600, C F Gleeson & Associates Ltd Ottawa Ont $13,450, Government of Canada—Resources Ottawa Ont $5,871, Environment—Scientific Consultants Fees Ottawa Ont $5,100, National Film Board Ottawa Ont $5,000, Supply and Services—Printing Operations Ottawa Ont $10,170, Supply and Services—Supply Operations Ottawa Ont $5,898, J H Grimes Ottawa Ont $2,750, Haltech Scientific Ltd Dartmouth NS $2,107, J R Henderson Allendale Mich USA $10,000, L Hofbauer Burnaby BC $6,328, Huntec ('70 Ltd) Dartmouth NS $9,408, Huntley Professional & Educational Sciences Inc Toronto Ont $5,231, M J Hurley Ottawa Ont $5,000, Informetrica Ltd Ottawa Ont $13,750, Inotech Aviation Montreal Que $54,308, Interdata of Canada Ltd Mississauga Ont $2,541, International Coal Consultants Incorporated Ottawa Ont $17,484, International Research & Technology Corp Arlington Va USA $8,649, Intertask Ltd Ottawa Ont $6,942, J L J Exploration Consultants Ltd Calgary Alta $2,026, W T Jolly Niagara Falls Ont $4,000, G Kaufman Cambridge Mass USA $2,100, Kenaston Contractors Ltd Edmonton Alta $23,520, Kenting Earth Sciences Ltd Ottawa Ont $265,772, Klimoff Engineering Ltd Agincourt Ont $7,832, Kruegar Enterprises Inc Cambridge Mass USA $3,114, A H Lang Ottawa Ont $11,607, La Ronge Aviation Services Ltd Lynn Lake Man $7,934, Leavens Bros Ltd Mississauga Ont $5,101, H W Little Ottawa Ont $7,827, H J MacDonald Ottawa Ont $26,784, E W Martin & Associates Mississauga Ont $33,602, Mineral Exploration Research Institute Montreal Que $3,580, Raymond Moriyama Architects & Planners Toronto Ont $10,187, Laird O'Brien & Associates Willowdale Ont $18,426, R A Price—Queen's University Kingston Ont $4,500, Province of Quebec Quebec Que $235,000, Province of Saskatchewan—Dept of Mineral Resources Regina Sask $89,400, M Randall Ottawa Ont $3,519, Raytheon Co Portsmouth RI USA $3,084, P B Read Vancouver BC $34,600, Riley's Datashare International Ltd Calgary Alta $17,801, Rio Algom Mines Ltd Elliot Lake Ont $4,501, Robertson Research (North America) Ltd Calgary Alta $14,300, Roke Oil Enterprises Ltd Calgary Alta $8,831, C A Ross Bellingham Wash USA $2,000, Sander Geophysics Ltd Kanata Ont $83,600,Shaw Photogrammetric Services Toronto Ont $7,092, R M. Shortt Ottawa Ont $3,300, J C Sproule & Associates Ltd Calgary Alta $51,160, Standard Aero Engine Ltd Ottawa Ont $9,679, Standford Research Institute Memlo Park Cal USA $11,880, Stewart & Morrison Ltd Toronto Ont $8,447, Straiton Market Dev Ltd Toronto Ont $7,784, John Straiton & Partners Ltd Toronto Ont $19,178, D T A Symons Windsor Ont $2,000, Technical Overload Ottawa Ont $39,314, Terra Surveys Ltd Ottawa Ont $594,198, Trigg Woollett & Associates Ltd Edmonton Alta $297,967, Universities of: Alberta Edmonton Alta $2,300; Arizona Tucson Ariz USA $3,090; McGill Montreal Que $13,182; Queen's Kingston Ont $2,596; Quebec Ste-Foy

ENERGY, MINES AND RESOURCES—*Continued*

Que $11,348 and Newfoundland Memorial St John's Nfld $5,000, Vancouver Petrographics Ltd Vancouver BC $4,191, Viking Helicopters Ltd Ottawa Ont $3,030, Warnock Hersey Professional Services Ltd Dartmouth NS $43,884, Western Washington State College Bellingham Wash USA $9,519, G Winstanley Ottawa Ont $28,686, S Workman Calgary Alta $6,216.

Training and Educational Services $228,255—Berlitz School of Languages Ottawa Ont $12,715, H Frebold Ottawa Ont $3,910, Government of Canada—National Research Council—Post Doctorate Fellowships Ottawa Ont $152,260, Teledyne Isotopes Westwood NJ USA $13,781, University of William Marsh Rice Houston Texas USA $2,376.

Protection Services $273,808—Alert Security & Investigation Ltd Toronto Ont $15,358, Canadian Corps of Commissionaires Ottawa Ont $206,263 and Southern Alberta Division Calgary Alta $30,241, Grant Security Services Ltd Ottawa Ont $21,946.

Computer Services $885,369—Government of Canada—Statistics Canada Ottawa Ont $2,885, Noranda Research Centre Pointe Claire Que $9,512, Rehabilitation Foundation for the Disabled Toronto Ont $12,049.

Other Services Miscellaneous $1,563,036—British Columbia Lands Service Victoria BC $2,247, R J Bertrand Ottawa Ont $2,952, Bolt Associates Inc Dartmouth NS $10,829, Canadian Aero Services Ltd Ottawa Ont $24,039, S Cardin Hull Que $2,064, H V Chapman & Associates Ltd Toronto Ont $9,498, C Cloutier Ottawa Ont $3,436, Contemporary Research Centre Toronto Ont $44,100, K W Downes Ottawa Ont $3,784, J Douaire Elliot Lake Ont $9,000, The 500 Selection Services (Ottawa) Limited Ottawa Ont $3,974, F Giordano Calgary Alta $30,800, S Goddard Ottawa Ont $2,013, Government of Canada—Canada Manpower Ottawa Ont $59,289; Canadian Government Photo Centre Ottawa Ont $4,896; Public Works Ottawa Ont $2,428; National Film Board Ottawa Ont $229,566; Statistics Canada Ottawa Ont $18,286; Supply and Services Ottawa Ont $30,837; Supply & Services—Central Removal Ottawa Ont $2,246; Supply & Services—Central Travel Ottawa Ont $2,751; Supply & Services—Commercial Acquisitions Ottawa Ont $118,759, Supply & Services—Printing Operations Ottawa Ont $145,817; Supply & Services—Science & Engineering Ottawa Ont $241,502 and Supply & Services—Supply Operations Ottawa Ont $3,702, R E Hamilton Peterborough Ont $20,794, L Henriquez Ville St Laurent Que $9,223, Charles Higgerty Ltd Ottawa Ont $10,095, Housing & Urban Development Association of Canada Toronto Ont $5,000, Independent Linen Service Ottawa Ont $6,049, Industrial Overload Ottawa Ont $47,826, International Customs Brokers Toronto Ont $2,091, Kelly Girl Services of Canada Ltd Toronto Ont $6,359, Lakefield Research of Canada Ltd Lakefield Ont $35,077, G Lamoureux Hull Que $3,272, L Le Gall Toronto Ont $2,900, Lloyd's Bank Ltd London England $8,000, Marlborough Graphics Ltd Ottawa Ont $2,536, Marvin Melnyk Associates Ltd Willowdale Ont $7,000, N C B (IEA Services) Ltd Midland Bank London England $26,398, Noranda Research Centre Pointe Claire Que $32,789, Office Overload Ottawa Ont $15,177, Ottawa District Association for the Mentally Retarded Ottawa Ont $4,958, R Ouellet Ottawa Ont $4,410, Oxley Crossley Partners Ltd Toronto Ont $20,139, D Parent Ottawa Ont $2,870, Personnel Pool Ottawa Ont $27,059, Powers Conspec Downsview Ont $54,451, Precision Microfilming Services Halifax NS $11,167, Riley's Datashare International Ltd Calgary Alta $3,164, Robertson Research (North America) Ltd Calgary Alta $24,569, Selective Temporary Placement Ottawa Ont $4,868, Superior Reproduction Ltd Vancouver BC $8,268, Universities of: Alberta Edmonton Alta $8,374, Oklahoma Norman Okla USA $2,545, Queen's Kingston Ont $14,983, Waterloo Waterloo Ont $2,500, (The) Uranium Institute Haymarket London $6,120, Vilaire & Associés Montreal Que $11,764, Wang Laboratories (Canada) Ltd Don Mills Ont $2,100, Work Wear Corp of Canada Ltd Toronto Ont $3,476 Xerox of Canada Ltd Don Mills Ont $3,152.

EARTH SCIENCES PROGRAM

Accounting Services $10,478—Government of Canada—Supply and Services—Audit Services Bureau Ottawa Ont $8,908 and Supply and Services—Central Travel Ottawa Ont $1,570

Engineering Services $1,305,184—Acres Consulting Services Ltd Niagara Falls Ont $3,305, Allsteel Erectors Regina Sask $2,531, Amos Construction Ltd Regina Sask $4,792, Canadian Graphic Art Institute Ottawa Ont $2,730, Coast Utility Services Ltd Surrey BC $21,931, Dataline Systems Ltd Toronto Ont $2,356, Everatt & Turnbull Control Surveys Regina Sask $7,690, Government of Canada—Dept of Lands Forests & Water Resources Victoria BC $41.119 amd Public Works—Drilling Ottawa Ont $3,147, Gregory Geosciences Ltd Ottawa Ont $126,430, Hawboldt Industries Chester NS $2,454, Hosford Impey & Welter Ltd Grande Prairie Alta $18,341, Industrial Overload Ottawa Ont $48,663, Inotech Aviation Ltd Montreal Que $507,490, Inter Ocean Systems Inc San Diego Cal USA $5,071, Island Surveys Ltd Charlottetown PEI $2,115, Mapleleaf Drilling Co Ottawa Ont $8,424, Northway Survey Corporation Ltd Toronto Ont $20,303, Annis O' Sullivan & Goltz Inc Ottawa Ont $25,042, R J Parlee Ottawa Ont $3,050, Prince Albert Plumming Heating & Gas Ltd Prince Albert Alta $2,531, Protofab Canada Ltd Ottawa Ont $77,002, Reltek Inc Kanata Ont $3,585, Rideau Microwave Ltd Ottawa Ont $3,886, SED Systems Ltd Saskatoon Sask $202,656, Seepac Systems Ltd Ottawa Ont $21,000, Underwood McLellan & Associates Ltd Saskatoon Sask $4,901.

Scientific Services $2,300,425—Adga Engineering & Systems Analysts Ottawa Ont $26,040, Analytical Photogrammetry Malton Ont $17,988, J D Barnes Ltd Surveyors Willowdale Ont $35,513, Bondar-Clegg & Company Ltd Ottawa Ont $13,964, Campbell Reproductions Ottawa Ont $51,184, Canadian Astronautics Ltd Bells Corners Ont $48,515, Capital Air Surveys Ltd Killaloe Ont $32,718, College Jean-de-Brébeuf Montreal Que $17,025, Computing Devices Co Ottawa Ont $121,983, ComDev Marine Ottawa Ont $43,338, Cybernex Ltd Ottawa Ont $7,376 Digital Methods Ltd Ottawa Ont $15,890, Dominion Exploration Services Ltd Kamloops BC $25,014, Eastern Supply Co St John's Nfld $4,000, Edfor Information Consultants Ltd Ottawa Ont $22,000, D A Fisher Ottawa Ont $11,000, Flynn Elliott Associates Ltd Ottawa Ont $7,701, General Photogrammetric Services Ltd Ottawa Ont $88,659, Government of Canada—Agriculture—Scientific Consultants Fees Ottawa Ont $15,387; Environment—Other Scientific Services Ottawa Ont $145,140; National Defence Ottawa Ont $555,391 and Supply and Services Ottawa Ont $7,435, Gregory Geosciences Ltd Ottawa Ont $47,472, W U Hardy Aerial Survey Consulting Ltd Calgary Alta $10,517, D Harper Lennoxville Qué $3,840, E P Henderson Ottawa Ont $5,023, B A Hodson Ottawa Ont $2,200, Industrial Overload Ottawa Ont $13,625, Kenting Earth Sciences Ltd Ottawa Ont $50,852, Kenting Exploration Services Ltd Edmonton Alta $50,000, Lakefield Research of Canada Ltd Lakefield Ont $32,327, Phillip A Lapp Ltd Toronto Ont $16,726, D G Lindsay Ottawa Ont $43,735, MacDonald Dettwiler & Associates Ltd Vancouver BC $85,063, Machair Surveys Ltd Calgary Alta $51,566, M Miles Qualicum Beach BC $3,000, E W Morse Wakefield Qué $6,496, K G Neave Echo Bay Ont $23,203, Northway Survey Corporation Ltd Toronto Ont $40,226. PHD Associates Rexdale Ont $2,500, FP feiffer Ottawa Ont $4,000, Photogravity Surveys Ltd Calgary Alta $95,182, L M D Rigby Vanier Ont $2,714, Steltner Development & Manufacturing Co Ltd St Catharines Ont $12,820, Systems Dimensions Ltd Ottawa Ont $37,408, Systems Engineering Associates Ltd Baden Ont $32,546, Sharon Electronics Ltd Ottawa Ont $24,172, B Taylor Ottawa Ont $15,058, Technical Overload Ottawa Ont $21,464, Terra Surveys Ltd Ottawa Ont $27,033, Terrain Analysis & Mapping Services Ltd Stittsville Ont $8,495, D W Thomas Ottawa Ont $4,628, Topographic Services Ltd Ottawa Ont $17,598, University of: Alberta Edmonton Alta $17,500, British Columbia Vancouver BC $7,638, Lakehead Thunder Bay Ont $9,500; Laval Quebec Que

ENERGY, MINES AND RESOURCES—*Concluded*

$4,625; McGill Montreal Que $83,018; Newfoundland Memorial St John's Nfld $11,125, New Brunswick Fredericton NB $17,792; Queen's Kingston Ont $4,939 and Waterloo Waterloo Ont $3,000; Western Photogrammetry Ltd Rexdale Ont $34,538, Dr O L White Ottawa Ont $2,000.

Training and Educational Services $189,585—Berlitz School of Languages Ottawa Ont $14,699, Geophysical Isotope Laboratory Copenhagen Denmark $10,000, Government of Canada—National Research Council—Post Doctorate Fellowship Ottawa Ont $114,606, Guidance and Control Systems Woodland Hills Cal USA $26,440.

Protection Services $264,207—Alert Security and Investigation Ltd Toronto Ont $24,248, Canadian Corps of Commissionnaires Ottawa Ont $169,587 and Northern Sask Division Saskatoon Sask $33,094, Grant Security Services Ltd Ottawa Ont $31,357.

Computer Services $1,179,300—Bas Software Operating Systems Ltd Ottawa Ont $8,204, CAE Electronics Ltd Montreal Que $13,323, Canadian General Electric Co Ltd Montreal Que $18,645, Computing Devices Co Ottawa Ont $132,919, Control Data Willowdale Ont $13,640, The 500 Selection Services (Ottawa) Limited Ottawa Ont $16,581, The Genesys Group Hazeldean Ont $19,580, General Photogrammetric Services Ltd Ottawa Ont $29,226, Industrial Overload Ottawa Ont $12,849, Northways Survey Corporation Ltd Toronto Ont $305,257, Office Overload Ottawa Ont $47,762, Quasar Systems Ltd Ottawa Ont $13,410.

Other Services $1,973,816—A-1 Services Ottawa Ont $9,900, A & C Cleaning & Landscaping Prince Albert Sask $9,999, Aero Photo Inc Ste Foy Que $9,500, Artic Plumming Ltd Inuvik NWT $2,091, Campbell Reproductions Ottawa Ont $90,454, Capital Air Surveys Ltd Killaloe Ont $114,705, Cartographie G B Inc St Bruno de Montarville Que $4,000, H V Chapman & Associates Ltd Toronto Ont $35,706, The 500 Selection Services (Ottawa) Limited Ottawa Ont $3,211, Gestalt International Ltd Vancouver BC $12,767, Government of Canada—Canadian Government Photo Centre Ottawa Ont $4,723; Public Archives Ottawa Ont $9,677 and Supply and Services—Central Freight Services Ottawa Ont $3,443, Central Travel Ottawa Ont $2,751 Commercial Acquisitions Ottawa Ont $171,498, Canadian Government Printing Bureau Ottawa Ont $39,997 and Engineering Ottawa Ont $353,558 and Supply Operations Ottawa Ont $3,159, G Gracie Mississauga Ont $3,348, E Gruben's Transport Tuktoyaktuk NWT $2,172, Brigadier L H Harris Ottawa Ont $12,750, Charles Higgerty Ltd Ottawa Ont $11,293, T S Huang West Lafayette Indiana USA $2,283, Independent Linen Service Ottawa Ont $3,274, Industrial Overload Ottawa Ont $111,870, Kenting Earth Sciences Ltd Ottawa Ont $47,550, B Kotelewetz Baker Lake NWT $5,308, J Linders Waterloo Ont $20,920, J C Linteau Waterloo Ont $11,600, The MacMillan Co of Canada Ltd Ottawa Ont $2,554, Narwhal Artic Services Calgary Alta $51,317, Northway Survey Corporation Ltd Toronto Ont $73,077, H O'Brien Ottawa Ont $4,468, C Page Ottawa Ont $3,300, Personnel Pool Ottawa Ont $12,311, Photographic Surveys Inc Montreal Que $76,800, Points North Services Ltd Inuvik NWT $2,848, D J P Reproduction & Illustrative Cartography Ltd Ottawa Ont $12,600, Pierre-Luc Saint Laurent Ottawa Ont $5,137, Technical Help Division Ottawa Ont $2,116, Technical Overload Ottawa Ont $23,804.

ATOMIC ENERGY CONTROL BOARD

Accounting Services $5,300—Government of Canada—Supply and Services Ottawa Ont $5,300.

Scientific Services $352,166—Bell Canada Montreal Que $3,967, Computer Sciences Canada Ltd Montreal Que $20,570, Dilworth Secord Meagher and Associates Limited Toronto Ont $29,909, Eldorado Nuclear Limited Port Hope Ont $10,271, Government of Canada—Atomic Energy of Canada Limited Chalk River Ont $76,986, Supply and Services Ottawa Ont $18,567 and Transport Ottawa Ont $4,804, D G Hurst Ottawa Ont $8,302, L B Leppard Toronto Ont $8,194, James F MacLaren Limited Willowdale Ont $59,223, C A Mawson Ottawa Ont $3,283, Ontario Hydro Pickering Ont $10,711, Spectrum Engineering Corporation Limited Peterborough Ont $2,075, Technical Overload Ottawa Ont $2,697, US Energy R and D Administration Albuquerque NM USA $43,346, University of Waterloo Waterloo Ont $33,999.

Training and Educational Services $12,411—Government of Canada—Public Service Commission Ottawa Ont $8,455.

Other Business Services $14,061—Office Overload Ottawa Ont $8,930, Personnel Pool Ottawa Ont $3,743.

Other Types of Services $345.

ENERGY SUPPLIES ALLOCATION BOARD

Accounting Services $137,457—Arthur Anderson & Co Toronto Ont $9,000, Arthur Young—Clarkson Gordon & Co Montreal Que $8,700, Clarkson & Co Toronto Ont $42,586, Coopers & Lybrand Toronto Ont $2,925, Frazer & Otton Ottawa Ont $23,591, Peat Marwick Mitchell & Co Montreal Que $3,200, Price Waterhouse Toronto Ont $42,780, Touche Ross & Co Saint John NB $4,675.

Consulting Services $84,695—Government of Canada—Supply and Services—Bureau of Management Consulting Ottawa Ont $84,695.

*Training and Educational Services $52,557*Algonquin College of Applied Arts and Technology Ottawa Ont $33,191, Government of Canada—Public Service Commission Ottawa Ont $12,218, Kepner-Tregoe Associes Ltee Montreal Que $5,575.

Hospitality $1,436.

Other Services $125,393—Computel Systems Ltd Ottawa Ont $2,093, Digital Methods Ltd Ottawa Ont $11,400, EAC Amy & Sons Ltd Ottawa Ont $5,263, Government of Canada—Energy, Mines and Resources Ottawa Ont $94,586 and Supply and Services Ottawa Ont $2,771, Kent Marketing Services Limited London Ont $4,930.

NATIONAL ENERGY BOARD

Accounting Services $93,974—Touche Ross & Co Montreal Que $93,974.

Legal Services $158,857—Soloway Wright Houston Greenberg O'Grady & Morin Ottawa Ont $155,937.

Engineering Services $7,403—Government of Canada—Consumer and Corporate Affairs Ottawa Ont $3,423, W E Havercroft Ottawa Ont $3,094.

Training and Educational Services $59,154—Algonquin College of Applied Arts and Technology Ottawa Ont $2,075, Government of Canada—Public Service Commission Ottawa Ont $49,125.

Hospitality $3,338.

Health and Welfare Services $4,308—Government of Canada—National Health and Welfare Ottawa Ont $4,308.

Protection Services $36,984—Canadian Corps of Commissionaires Ottawa Ont $36,984.

Court Reports $7,639—Government of Canada—Supply and Services Ottawa Ont $3,422.

Other Business Services $44,309—André Bénard & Associés (67) Inc Montreal Que $3,835, Berger Tisdall Clark and Lesly Ltd Ottawa Ont $4,355, Corporate Design Associates Ltd Ottawa Ont $3,000, Government of Canada—Secretary of State Ottawa Ont $7,351 and Supply and Services Ottawa Ont $6,895, Informetrica Limited Ottawa Ont $4,750, University of Toronto Toronto Ont $5,000.

ENVIRONMENT

ADMINISTRATION PROGRAM

Accounting Services $229,009—Government of Canada—Supply and Services Ottawa Ont $229,000.

Engineering Services $26,149—Government of Canada—Public Works Ottawa Ont $5,400, McLaren Atlantic Co Halifax NS $5,187, Quarterbell Ltd Ottawa Ont $15,124.

Scientific Services $655,375—Beak Consultants Ltd Toronto Ont $2,223, Centre de Recherche Enr Ottawa Ont $20,000, Computel Systems Ltd Ottawa Ont $119,307, Comshare Ltd Ottawa Ont $14,869, Rexdale Ont $31,675, Data Line Systems Ltd Ottawa Ont $3,049 and Toronto Ont $3,581, Data Logic Canada Ltd Ottawa Ont $3,820, Government of Canada—Energy, Mines and Resources Ottawa Ont $5,099, Marc Farrell Ottawa Ont $3,240, Federal Systems of Canada Ottawa Ont $3,450, Goldfarb Consultants Ltd Ottawa Ont $20,000, C G Hylton Ottawa Ont $8,431, J M Jaffey Ottawa Ont $10,650, Fred H Knelman Montreal Que $10,125, Philip A Lapp Ltd Ottawa Ont $9,860, Dr Wm C Leggett Quebec Que $4,000, Maritime Computers Ltd Halifax NS $4,576, Dr Ian McTaggart-Cowan Ottawa Ont $2,000 and Vancouver BC $2,000, MRI Systems Ltd $49,750, O L Systems Ltd Ottawa Ont $2,436, Project 2000 Computing Ltd Ottawa Ont $20,996, H A Régier Ottawa Ont $3,000, SCS Consultants Ltd Ottawa Ont $21,435, Square One Management Ltd Ottawa Ont $21,666, Systems Dimensions Ltd Ottawa Ont $40,772, Underwood McLellan Ltd Winnipeg Man $12,377, University of: British Columbia Vancouver BC $158,185, Manitoba Winnipeg Man $11,803 and Quebec Quebec Que $20,000, Dr Derek Winstanley Ottawa Ont $10,800.

Training and Education Services $86,485—Berlitz School of Languages Ottawa Ont $2,059, Commission Scolaire Ottawa Ont $4,267, Government of Canada—Public Service Commission Ottawa Ont $79,592.

Health and Welfare Services $52,145—Government of Canada—National Health and Welfare Ottawa Ont $52,145.

Protection Services $152,044—Canadian Corps of Commissionaires Halifax NS $8,205, Ottawa Ont $129,672, Saint John NB $2,738 and Vancouver BC $2,000, Government of Canada Public Works Ottawa Ont $2,786.

Other Services $65,666—AI Data Service Ottawa Ont $7,410, Beothuk Data Systems Ltd St John's Nfld $6,120, Campbell Reproductions Ltd Ottawa Ont $11,679, Computel Systems Ltd Ottawa Ont $2,059, N E Day Ottawa Ont $2,480, Delphic Consulting Ltd Victoria BC $3,000, Government of Canada—National Film Board Ottawa Ont $7,451 and Supply and Services Ottawa Ont $2,584, Mrs M J Hurley Ottawa Ont $6,000, Scott Films Ltd Ottawa Ont $6,206, Systemhouse Ltd Ottawa Ont $9,698.

Other Business Services $1,183,320—John Angel Quebec Que $2,555, ARA Consultants Ltd Ottawa Ont $27,500, Barbara's Office Personnel Ottawa Ont $2,062, Bayside Contractors Ltd Manotick Ont $5,815, Louis Beaulieu Ottawa Ont ,800, J A Blanchard Halifax NS $2,167, Dr John P Bradford Aylmer Que $8,070, W M Cameron Ottawa Ont $6,850, Heather Campbell Ottawa Ont $2,555, Janet D Carson Ottawa Ont $4,869, H V Chapman Ottawa Ont $40,201, Prof M Chevalier Ottawa Ont $4,117, Christina's Personnel Ottawa Ont $43,927, Currie Cooper and Lybrand Ottawa Ont $4,975, David A Fieldman Ottawa Ont $8,676, Dr J D Forsyth Kingston Ont $4,700, Fraser and Otton Ltd Ottawa Ont $2,543, Larry Geno Ottawa Ont $4,900, Gottschalk and Ash Co Ltd Ottawa Ont $2,552, Eric Gourdeau Ottawa Ont $2,242, Government of Canada—Public Works Ottawa Ont $42,394 and Supply and Services Ottawa Ont $80,187, Ellis Graeme Montreal Que $2,000, C G Hylton Ottawa Ont $4,358, Joseph Lai Ottawa Ont $3,650, Mag Installations Ltd Ottawa Ont $5,364, Manpower Business Services Ottawa Ont $54,813, Manpower Temporary Services Ottawa Ont $53,402, Dr Storrs McCall Ottawa Ont $4,800, Garth McNaughton Kingston Ont $3,560, Dr Ian McTaggart-Cowan Ottawa Ont $4,000, Miss 500 Ottawa Ont $79,890, New Alchemy Institute Ottawa Ont $168,081, Newfoundland Exchequer Court St John's Nfld $2,250, Office Overload Ltd Halifax NS $2,941; Hull Que $61,404 and Ottawa Ont $31,350, Dr John Ominique Ottawa Ont $2,800, Ontario Humane Society Ottawa Ont $2,370, Thomas Owens and Associates Ottawa Ont $47,452, Pacific Rim Management Vancouver BC $13,247, Personnel Pool Ltd Ottawa Ont $88,108, Portage Personnel Ltd Hull Que $6,807, Public Policy Concern Ottawa Ont $5,712, Mark C Ross Ottawa Ont $2,967, Selective Temporary Services Ottawa Ont $2,032, S N Silverman Kanata Ont $4,950, Fraser Symington Almonte Ont $2,000, Eitako Takasuka Halifax NS $2,400, Technical Overload Ottawa Ont $3,392, University of: British Columbia Vancouver BC $57,166, Brock St Catharines Ont $5,686, Guelph Guelph Ont $6,633, Laval Quebec Que $19,880, Montreal Montreal Que $56,400 and Toronto Toronto Ont $4,100, Uric Cooper and Lybrand Ottawa Ont $4,975, Richard A Wallace Hazeldean Ont $2,090, Western Ecological Co Edmonton Alta $22,941, Richard & Wood Ottawa Ont $2,176.

FISHERIES AND MARINE PROGRAM

Accounting Services $387,391—Clarkson Gordon and Co Ottawa Ont $27,596, Government of Canada—Supply and Services Ottawa Ont $331,710.

Legal Services $72,504—Lester Clements Halifax NS $2,300, Houghten Grey and Jensen Co Kamloops BC $4,955, Thompson Stewart and Sterling Vancouver BC $2,611, Williams Davie and Co Duncan BC $4,026.

Engineering Services $800,225—S D Baird Toronto Ont $4,888, Beak Consultants Ltd Toronto Ont $4,223, Canadian Engineering Survey Toronto Ont $33,069, Cantel Engineering Co North Vancouver BC $3,887, W J Chatham and Associates Toronto Ont $29,732, Comdev Marine Ltd Toronto Ont $36,193, Dobrocky Seatech Ltd Victoria BC $5,369, Dowty Equipment Ltd $11,411, R Gallant Quebec Que $24,037, German and Milne Ltd Montreal Que $3,042, Government of Canada—Public Works Ottawa Ont $8,228 and Transport Ottawa Ont $24,861, Haltech Scientific Ltd Halifax NS $2,052, Inter Tech Personnel Toronto Ont $2,638, Ithaco Inc Toronto Ont $13,751, D Jensen Vancouver BC $2,932, N D Lea and Associates Vancouver BC $2,500, Lloyd's Register Victoria BC $7,230, D F Lunnem St John's Nfld $3,478, Marine Design Association Victoria BC $4,720, MacLaren Atlantic Ltd Halifax NS $11,284, McElhanney Surveying Co Toronto Ont $14,995, R T Pinkerton Construction Co Halifax NS $2,153, Prestige Office Services Toronto Ont $4,677, Ramsay Machine Ltd Victoria BC $3,117, Renewable Resources Con Winnipeg Man $13,069, Rondar Services Ltd Toronto Ont $10,379, Seakem Oceanography Victoria BC $43,092, Dr Wilfred Templeman St John's Nfld $10,000, Topographics Ltd Vancouver BC $34,040, Underwood McLellan Ltd Vancouver BC $36,706 and Calgary Alta $65,006, University of: Montreal Montreal Que $2,495 and New Brunswick Fredericton NB $3,000, Douglas College New Westminster BC $3,000, Western Canada Hydraulics Edmonton Alta $2,009 and Vancouver BC $2,780.

Scientific Services $3,100,452—Acres Consulting Agency Toronto Ont $15,016, J J Anderson Ottawa Ont $3,150, Applied Marine Research Halifax NS $18,786, Aquatic Environment Winnipeg Man $8,085, Associated Engineering Co Victoria BC $3,869, Atlantic Mariculture Ltd Dartmouth NS $3,000, S D Baird Toronto Ont $33,362, Bannister Pipelines Ltd Toronto $59,652, R Baxter Dorval Que $11,950, Baynes Communications Ltd Ottawa Ont $2,800, Beak Consultants Ltd Toronto Ont $5,317 and Victoria BC $10,500, Beothuk Data Systems St John's Nfld $2,148, P Berrang Victoria BC $4,241, Bio Research Lab Halifax NS $17,750, Black Shoemaker and Robinson Toronto Ont $18,960, D A Blood and

ENVIRONMENT—*Continued*

Associates Victoria BC $17,534, Dr R Boshier Vancouver BC $5,000, Brandy Cove Ltd Fredericton NB $7,694, British Columbia Research Vancouver BC $4,260 and Victoria BC $2,880, Camarine Consulting Ltd Victoria BC $10,000, Canadian Paraplegic Association Halifax NS $25,952, Canplan Oceanography Halifax NS $3,980, Cape Breton Primary Products Ltd Halifax NS $3,500, J R Carmichael Vancouver BC $2,110, Case Existological Victoria BC $67,603, B Chang Vancouver BC $5,100, Chemex Labs Ltd Victoria BC $34,228, Columbia Computing Service Vancouver BC $2,088, Computer Sciences Vancouver BC $5,735, Computing Devices Ltd Halifax NS $22,662, M P Connors Saint John NB $4,997, Dr P Copes Burnaby BC $12,515, Willis Cunliffe Victoria BC $2,000, R Dalke Winnipeg Man $5,198, Dartmouth Machine Group Halifax NS $3,606, Data Logic Canada Ottawa Ont $7,705 and Toronto Ont $2,500, Dawson-Truax Ltd Victoria BC $12,910, Ian W Dickson Winnipeg Man $6,000, Dr P Dill Vancouver BC $2,170, Dimaxion Research Ltd Halifax NS $4,450, Dobrocky Seatech Ltd Victoria BC $52,401, Dowty Equipment Ltd Ajax Ont $2,229, Dr W Duval Vancouver BC $17,223, Elan Data Makers Vancouver BC $2,022, G Ellis Victoria BC $7,875, Entech Environment Vancouver BC $2,020, L K Evans Vancouver BC $11,044, Envirocon Ltd Vancouver BC $151,542, G Ferrand Candiac Que $11,540, D Fissell Brentwood Bay BC $11,250, M Foy Ste Genevieve Que $12,979, D F Galbraith Ste Anne de Bellevue Que $10,800, General Photogrametrics Ltd Ottawa Ont $4,030, Geomarine Associates Halifax NS $9,635, Government of Canada—Energy, Mines and Resources Halifax NS $3,733, Ottawa Ont $2,401 and Victoria BC $36,111; Environment Halifax NS $72,000, Ottawa Ont $14,450, Saint John NB $2,000 and Vancouver BC $10,108, Finance Vancouver BC $3,182 and Victoria BC $13,500; National Film Board Halifax NS $2,000 and National Museums of Canada Winnipeg Man $2,125, R Greendale Ste Genevieve Que $13,100, C Grohe Dollard des Ormeaux Que $6,100, A Harrison Victoria BC $2,325, H H Harvey Ottawa Ont $8,425 and Toronto Ont $16,298, Hatfield Consultants Ltd Winnipeg Man $2,383, Richard B Hobbs Vancouver BC $2,876, A Hoffman Victoria BC $3,440, Honeywell Ltd Halifax NS $27,525, IBM Ltd Don Mills Ont $2,939, Imperial Oil Ltd Edmonton Alta $6,559, IWD Resource Consultants Ltd Winnipeg Man $2,667, T D Jees Halifax NS $4,308, Ken Johnstone Athelstan Que $5,600, Tom Kessler Vancouver BC $8,699, B T Kidd Pincourt Que $16,600, D Kittle Senneville Que $6,453, A C Kohler Halifax NS $12,000, K Kuramoto Vancouver BC $3,648, Dr S P Lall Halifax NS $2,150, R R Langford Toronto Ont $3,996, Philip A Lapp Ottawa Ont $13,911 and Toronto Ont $24,685, J Charlene Lee Vancouver BC $3,872, Leonard and Partners Ltd Ottawa Ont $11,630, Dr P S Liss Norwich England $3,931, R H Louks Halifax NS $8,000, A MacFarlane Wakefield Que $2,250, Maritime Computers Ltd Halifax NS $23,798, Maritime Lab Ltd Moncton NB $2,124, Dr J R Marko Victoria BC $17,796, Dr Medford Matthews Ottawa Ont $12,000, Monica Mayes Vancouver BC $2,100, Dr P Mayzaud Dartmouth NS $4,200, S McSween Ste Anne de Bellevue Que $8,860, D Michaud Montreal Que $3,750, Montreal Engineering Ltd Halifax NS $126,974, R Morin Pointe-Claire Que $13,050, Jane Morrison Ottawa Ont $8,400, T Mullin Senneville Que $7,447, Mrs I F Munawar Burlington Ont $2,990, Dr A W H Needler Fredericton NB $31,204, J Negrijn Blandford NS $9,578, Dan Nomura Vancouver BC $4,401, Norcor Engineering Co Victoria BC $262,001, Nuclide Corporation Victoria BC $2,158, Susan Olscher Ottawa Ont $2,600, Leonard R Pace Ottawa Ont $2,664, Dr G V Parkinson Victoria BC $4,800, G S Peck Toronto Ont $2,405, F Pilkington Dollard des Ormeaux Que $4,375, J Piuze Victoria BC $3,100, Stephen Pond Halifax NS $3,000, Province of Ontario Toronto Ont $10,000, Quasar Systems Ltd Halifax NS $10,782, M A Regier Ottawa Ont $9,689, Renewable Resources Consultants Winnipeg Man $7,790, W Richardson Victoria BC $2,250, D W Ross and Associates Vancouver BC $8,393, Seakem Oceanography Victoria BC $58,014, Senelco Ltd Ottawa Ont $2,200, Kent Simpson Vancouver BC $9,430, SMA Incorporated Halifax NS $7,549, D St Aubin Guelph Ont $2,450, Systems Dimensions Ltd Ottawa Ont $3,832, Dr Wilfred Templeman St John's Nfld $7,000, Mrs Lyse Thériault St Margaret's Bay NS $4,850, Underwood McLellan and Associates Winnipeg Man $18,342, University of: British Columbia Vancouver BC $110,829, Dalhousie Halifax NS $34,374, Simon Fraser Burnaby BC $50,160, Guelph Guelph Ont $14,106, Laval Quebec Que $4,310, Manitoba Winnipeg Man $189,599, McGill Montreal Que $17,459, Montreal Montreal Que $11,627, New Brunswick Moncton NB $20,924, Victoria Victoria BC $14,685 and Washington Seattle Wash USA $3,847, Dr P Wadhams Victoria BC $2,111, A Wards Calgary Alta $4,543, I Webster West Vancouver BC $5,209, A Weinstein Montreal Que $5,590, Westwater Research Centre Winnipeg Man $12,000, D Wildish Fredericton NB $4,737, B J Wilson Vancouver BC $3,311, Ralph Wilson Vancouver BC $12,586, Mrs E Wong Victoria BC $5,950.

Training and Educational Services $638,275—Berlitz School of Languages Ottawa Ont $2,696, Bureau Staff Development Winnipeg Man $3,975, Dartmouth Academy Halifax NS $5,272, Interdata of Canada Ltd Toronto Ont $3,462, Government of Canada—National Research Council Halifax NS $10,909; Ottawa Ont $142,877 and Victoria BC $39,430 and Public Service Commission Halifax NS $2,300, Ottawa Ont $7,025 and Vancouver BC $3,250, W J Ross Moncton NB $3,318, D J Scarratt Moncton NB $3,190, Senelco Ltd Ottawa Ont $3,704, Staff Development and Training Winnipeg Man $2,110, K Stringer Victoria BC $4,777, Systems Dimensions Ltd Ottawa Ont $2,118.

Protection Services $588,692—Barnes Security Co Toronto Ont $3,201, British Columbia Corps of Commissionaires Vancouver BC $26,988, Canadian Corps of Commissionaires Halifax NS $144,492, Montreal Que $13,787, Ottawa Ont $6,650, Saint John NB $8,130, Vancouver BC $49,239, Victoria BC $81,345 and Winnipeg Man $28,746, Government of Canada—Public Works Quebec Que $13,005 and Transport Victoria BC $25,553, Ontario Humane Society Ottawa Ont $29,182, University of British Columbia Vancouver BC $23,334.

Other Services $1,066,320—Alphatext Ltd Ottawa Ont $66,044, Aqua-Mar Engineering Co Victoria BC $2,626, B&D Building Maintenance Co Victoria BC $8,100, Beothuk Data Systems Ltd St John's Nfld $104,421, Block Bros Realty Co Vancouver BC $120,255, Campbell Reproductions Ltd Ottawa Ont $25,364, Canadian Data Co Vancouver BC $6,002, City Photo Ltd Victoria BC $17,252, Commercial Illustrators Vancouver BC $3,358, Computel Systems Ltd Ottawa Ont $17,237, Computer Science Centre Ottawa Ont $69,270, Data Services Ltd Vancouver BC $4,176, Dataline Systems Ltd Toronto Ont $8,691, Government of Canada—Canadian Government Photo Centre Ottawa Ont $5,956; Energy, Mines and Resources Ottawa Ont $170,961; Information Canada Ottawa Ont $12,549; National Film Board Ottawa Ont $49,042; Public Archives Ottawa Ont $2,716 and Supply and Services Ottawa Ont $25,147, Hallcraft Printing Ltd Halifax NS $18,536, Integrated Resources Ltd Victoria BC $2,380, Krucik Computing Services Vancouver BC $2,178, North Shore Business System Vancouver BC $2,766, Ontario Humane Society Toronto Ont $31,608, Richelieu Graphics Ltd Ottawa Ont $4,150, Riteway Floor Cleaners Sault Ste Marie Ont $4,285, Scott Films Ltd Ottawa Ont $29,578, Seakem Oceanography Victoria BC $48,793, Systems Dimensions Ltd Ottawa Ont $7,556, Taito Seiko Ltd St John's Nfld $2,500, Thalassic Data Ltd Ottawa Ont $15,184, M Trabelsi Victoria BC $3,355, Windsor Hotel Ottawa Ont $5,821.

Other Business Services $5,105,742—Mrs Claire Alarie Ottawa Ont $7,541, Alert Cleaning Service Halifax NS $33,999, Aqua-Mar Ltd Victoria BC $5,505, Aqua Science Consultants Vancouver BC $24,436, Lyn Arsenault Stittsville Ont $2,020, S D Baird Toronto Ont $7,080, Barbara's Office Personnel Ottawa Ont $7,633 and Vancouver BC $2,815, Baynes Communications Ottawa Ont $8,700, Sandra Bédard Ottawa Ont $3,755, J A Blanchard Caraquet NB $3,250 and Halifax NS $4,333, Ted Bowerman Tehkum-

ENVIRONMENT—*Continued*

mah Ont $3,087 and Winnipeg Man $3,087, Boyd Moving and Storage Co Victoria BC $2,350, British Columbia Personnel Vancouver BC $20,030, Canadian Planning Consultants Halifax NS $5,000, Canplan Consultants Ltd Ottawa Ont $5,000, Catherine Carmody Ottawa Ont $3,483, F H Carpenter Vancouver BC $9,500 and Waglisla BC $14,617, Dr Neil Carter Vancouver BC $7,000, Case Existological Victoria BC $34,677, H V Chapman and Associates Ottawa Ont $6,161, R J Childerhose Vancouver BC $11,899, Christina's Personnel Ottawa Ont $52,828 and Vancouver BC $18,750, F N Clarke St John's Nfld $2,000, P F Collins St John's Nfld $3,021, Comdev Consultants Ltd Toronto Ont $17,428, Computing Consultants Ltd Halifax NS $13,832, Computing Devices Ltd Halifax NS $5,775 and Ottawa Ont $4,950, Computer Sciences Directorate Ottawa Ont $285,249, Contract Cleaners Ltd St John's Nfld $8,415, Cornerstone Planning Co Vancouver BC $10,093, Cowichan Indian Co Vancouver BC $7,563, Crawley McCracken and Co Winnipeg Man $41,786, R M Cuthbert Delta BC $5,600, David Denbigh Vancouver BC $4,950, Digital Equipment Co Kanata Ont $3,491, Dobrocky Seatech Ltd Victoria BC $2,902, Dualvate Systems Ltd Winnipeg Man $15,693, O Duplessis Halifax NS $3,461, Electrolytic Marine Co Victoria BC $7,083, Herman Engel Ottawa Ont $2,700, Evergreen Press Ltd Victoria BC $36,458, S G Feller Victoria BC $11,347, Fisheries Association Vancouver BC $2,000, Brian Fitzgibbon Vancouver BC $7,750, Ford Drilling and Dredging Co Winnipeg Man $2,160, Michael Friedlander Vancouver BC $3,924, Mrs Edward Gionet Halifax NS $5,638, Thos J Glew Vancouver BC $2,931, Goldfarb Consultants Ltd Ottawa Ont $20,000, M A Goreham Clarkes Harbour NS $12,000, Government of Canada—Environment Vancouver BC $25,067, Information Canada Ottawa Ont $20,138, National Defence Victoria BC $2,481; National Health and Welfare Ottawa Ont $7,820; National Research Council Halifax NS $2,628; Public Works Ottawa Ont $58,484; Quebec Que $2,428 and Winnipeg Man $77,319 and Supply and Services Ottawa Ont $2,063,153, I Greig Ottawa Ont $6,518, Guilford's Ltd Ottawa Ont $6,930, Roderick Haig-Brown Campbell River BC $11,166, Philip Hall Chilliwack BC $11,958, Arthur Helin Nanaimo BC $4,670, Huntsman Marine Lab Moncton NB $4,000, T Ilkiw Ottawa Ont $3,403, Industrial Overload Ltd Ottawa Ont $10,599, Instronics Ltd Stittsville Ont $2,000, Inter Disciplinary System Winnipeg Man $2,576, International Hydrodynamics Victoria BC $2,443, International Simultaneous Ltd Ottawa Ont $2,408, Johnsen Landscaping Ltd Vancouver BC $2,000, K A Johnstone Athelstan Que $3,000, P Jones and Sons Ltd St John's Nfld $2,494, D Lawrie Burnaby BC $4,320, Stuart Lee Ltd Vancouver BC $29,478, W C Leggett Ltd Halifax NS $3,000 and Montreal Que $10,000, Lloyd's of London Halifax NS $2,065 Manpower Business Services Ottawa Ont $2,396 and Vancouver BC $129,007, Manpower Temporary Office Services Vancouver BC $187,552, Maritime Hydraulics Ltd Halifax NS $2,085, Dr SE Masry Victoria BC $4,200, MacDonald College Ste Anne de Bellevue Que $2,052, McElhanney Offshore Ltd Ottawa Ont $14,000, JT McIndoe Burnaby BC $4,826, Pearl McKenzie Vancouver BC $6,666, Metaline Graphics Ltd Halifax NS $2,710, Barry Minaker Qualicum Beach BC $6,063, Minister of Finance Halifax NS $182,019, Miss 500 Halifax NS $3,435 and Ottawa Ont $46,117, Miss Stacey Ottawa Ont $53,075, Modern Cleaners Ltd St John's Nfld $4,909, Nanaimo Divers Service Nanaimo BC $2,066, J Negrijn Montreal Que $5,100, Norpac Fisheries Ltd Vancouver BC $5,700, Northern National Resources Vancouver BC $19,048, Northwest Hydraulics Ltd Halifax NS $3,500, Office Assistance Ltd Vancouver BC $9,579, Office Overload Halifax NS $92,339, Ottawa Ont $30,178, Vancouver BC $28,095 and Winnipeg Man $37,389, Ontario Humane Society Ottawa Ont $35,352, Pacific Rim Management Vancouver BC $380,824, Pacific Survey Corporation Vancouver BC $23,337, Patton Personnel Service Vancouver BC $56,993, Perimeter Marine Service Toronto Ont $105,865, Personnel Pool Ltd Ottawa Ont $49,077, Philbrook Shipyards Ltd Victoria BC $6,500, F Pilkington Montreal Que $2,625, P Plett Vancouver BC $4,400, Point Cleaning Service Vancouver BC $2,040, Portage Personnel Hull Que $23,508, Port Colbourne Warehousing Co Toronto Ont $4,009, Prestige Office Service Toronto Ont $28,274, Professional Personnel Ltd Vancouver BC $47,918, Public and Industrial Relations Halifax NS $6,383, D B Quaile Nanaimo BC $3,000, David Quinton St John's Nfld $2,500, Regency Caterers Ltd Vancouver BC $3,347, Robert Reid Ottawa Ont $2,900, R R Reid Montreal Que $2,900, W E Ricker Ottawa Ont $9,200, Christine Rusk Hazeldean Ont $9,033, Ruston Diesel Ltd Halifax NS $5,505, Taito Saiko Co St John's Nfld $7,500, Neil Schubert North Vancouver BC $2,316, Seaboard Advertizing Ltd Vancouver BC $2,321, Susan Sharp Ottawa Ont $3,800, Dr M Shepard Ottawa Ont $2,862, Shireton TV Co Ltd Moncton NB $2,256, Patrick A Slaney Vancouver BC $2,310, South Indian Lake Co Winnipeg Man $2,172, Sperry Univac Co Victoria BC $2,460, Squamish Indian Band Vancouver BC $2,100, C Stenning Victoria BC $4,644, Mustad Stoperi St John's Nfld $2,641, Mrs Natalie Sutterlin Ottawa Ont $10,560, R F Swain Ottawa Ont $2,810, Captain Charles Swann St John's Nfld $3,125 Robert Swim Clarkes Harbour NS $12,000, Eitako Takatsuka Caraquet NB $6,000, The 500 Selective Service Halifax NS $4,276, Thermo King Western Ltd Winnipeg Man $2,918, Thurber Consultants Ltd Vancouver BC $4,355, NS Tibbo Halifax NS $10,500 and Ottawa Ont $5,632, Mary Tkacoik Vancouver BC $3,388, Town and Gown Co Victoria BC $5,455, Morris Trevithick Ltd Ottawa Ont $2,118, E Turner Ottawa Ont $5,927, Undersea Research Ltd Ottawa Ont $22,107 and Toronto Ont $9,000, University of: British Columbia Vancouver BC $30,558, Dalhousie Halifax NS $2,500, Simon Fraser Burnaby BC $49,821, Guelph Guelph Ont $22,765 and Memorial St John's Nfld $80,850, Vicking Display Service Ltd Vancouver BC $5,370, Bruce R Ward Vancouver BC $2,335, Eric Waye St John's Nfld $3,750, David Wells St John's Nfld $2,723, Wes Fab Industries Ltd Vancouver BC $8,218, West Public Relations Winnipeg Man $2,400, B J Wilson Vancouver BC $9,404.

ENVIRONMENTAL SERVICES PROGRAM

Accounting Services $16,098—Contract Employment Ltd Toronto Ont $9,325.

Legal Services $20,349—Garry David Clarke and Ernest Bourque Magdalen Island Que $7,300, Huntley, Toker and Bourque Magdalen Island Que $9,620, J C Sherren New Horton Marsh NB $3,420.

Engineering Services $3,508,752—Acres Consulting Services Halifax NS $9,590, Adi Limited Halifax NS $29,736, Alpha Ultrasonic Co Toronto Ont $2,360, American Public Works Association Ottawa Ont $23,241, Michael Anthony Burlington Ont $10,580, Atlantic Surveys Ltd St John's Nfld $3,135, Beak Consultants Ltd Ottawa Ont $10,190, Bird and Hale Ltd Ottawa Ont $33,865, Brais Frignon Hanley and Associates Ottawa Ont $5,400, British Columbia Forests Association Vancouver BC $157,912, R V B Burgoyne Sault Ste Marie Ont $127,389, R J Burnside Halifax NS $3,933, M R Byrne and Associates Burlington Ont $2,732, Cana Construction Co Richmond BC $103,827, Canada Systems Group Ottawa Ont $2,772, Canadian British Engineering Co Ottawa Ont $11,450, Canplan Oceanography Ottawa Ont $18,100, Cansite Ltd Ottawa Ont $8,700, W T Chatham and Associates Toronto Ont $12,252, Chemical Engineering Ltd Ottawa Ont $9,247, Computing Devices Ltd Toronto Ont $23,400, Corpus Publishers Ltd Ottawa Ont $38,888, K R Coulter Ottawa Ont $6,430, Creston Valley Co Calgary Alta $3,000, C Tech Ltd Toronto Ont $3,129, Dames and Moore Ltd Toronto Ont $84,653, Datacap Ltd Ottawa Ont $2,500, M M Dillon Ottawa Ont $31,046, Dobrocky Seatech Ltd Vancouver BC $10,827, R B Dodds and Associates Thunder Bay Ont $2,300, Drillwell Enterprise Victoria BC $3,236, Envirocon Ltd Ottawa Ont $6,260, Environment Resources Ltd Ottawa Ont $4,193, Envirosolve Incorporated Ottawa Ont $17,153, Falconbridge Nickel Mines Ottawa Ont $4,000, S Flynn North Vancouver BC $2,410, Garth Science Consultants Ottawa Ont $5,000, Gendron and Lefebvre Ltd Laval Que $38,000, Geoconsultants Ltd

ENVIRONMENT—*Continued*

Ottawa Ont $5,000, J T Gerson Ltd Ottawa Ont $17,037, Gore and Storrie Ltd Toronto Ont $21,312, Government of Canada—Central Mortgage and Housing Corporation Ottawa Ont $35,000, Great Lakes Paper Co Ottawa Ont $565,237, Robert L Greig Markham Ont $14,128, Hatch and Associates Ottawa Ont $7,210, C D Howe Co Ltd Halifax NS $13,811, Hydrology Consultants Ltd Ottawa Ont $41,242, Industrial Research Co Ottawa Ont $31,000, International Environmental Ottawa Ont $7,922, Interprovincial Engineers Ltd Halifax NS $13,363, Douglas Jones Consultants Ltd Ottawa Ont $17,353 and Toronto Ont $9,615, Kappele Wright and McLeod Associates Ottawa Ont $2,681, J D Koppernaes Ottawa Ont $5,409, Lake Asbestos of Quebec Quebec Que $2,000, B H Levelton Vancouver BC $45,152, L S Love and Associates Ottawa Ont $34,524, Logging Development Corporation Ottawa Ont $4,902, Matrix Projects Ltd Vancouver BC $15,700, MacLaren Atlantic Ltd Halifax NS $105,682, McCarter Marine Co Vancouver BC $134,466 Allan M McCrae Vancouver BC $5,280, J F McLaren Ltd Halifax NS $18,682, Ottawa Ont $45,644 and Toronto Ont $5,615, Peter Middleton and Associates Ottawa Ont $18,624, Minister of Finance Ottawa Ont $18,052, Montreal Engineering Co Halifax NS $3,000, Natural Recovery System Halifax NS $3,000, W M Nehring Advertising Ottawa Ont $3,605, Newfoundland Design Association Halifax NS $3,189, Nixon and Browning Ltd Cranbrook BC $2,700, Norcor Engineering Ltd Ottawa Ont $41,838, Northwest Hydrographics Ltd Vancouver BC $11,201, Ontario Research Foundation Ottawa Ont $30,342, Paylist Gauge Readers Halifax NS $3,798, R L Polk and Co Ottawa Ont $2,600, Priestman Ker and Associates Vancouver BC $18,599, Proctor and Redfern Ltd Ottawa Ont $25,054, Programmed Communications Ottawa Ont $4,745, Province of New Brunswick Moncton NB $7,973, Brian E Pye Ottawa Ont $13,638, Reid Crowther and Partner Calgary Alta $3,648, Jan H Reimer and Co Ottawa Ont $8,746, Resources Consulting Ltd London Ont $4,193, Rochette Rochefort and Associates Ottawa Ont $10,409, F A Rovers Ltd Ottawa Ont $3,350, Ruscom Logics Ltd Toronto Ont $4,384, Scott Films Ltd Ottawa Ont $28,531, Seepac Systems Ltd Ottawa Ont $3,653, Stanley Associates Ottawa Ont $62,959, Stevenson Hardke and Associates Willowdale Ont $5,500, St Lawrence Cement Co Ottawa Ont $230,255, Tamblyn Mitchell and Co Ottawa Ont $10,400, Anthony C Taylor Ottawa Ont $16,941, Templeton Engineering Co Calgary Alta $19,950, Thurlow and Associates Ottawa Ont $4,590, Toby Russell Buckwell and Associates Vancouver BC $502,320, Torchinsky Consultants Ltd Saskatoon Sask $5,907, Underwood McLellan Co Vancouver BC $17,560, Unies Ltd Ottawa Ont $13,752, Uniroyal Ltd Ottawa Ont $3,236, University of: Alberta Edmonton Alta $19,026, British Columbia Vancouver BC $16,500, Calgary Calgary Alta $29,086, Simon Fraser Burnaby BC $6,526, McGill Montreal Que $32,808, McMaster Hamilton Ont $2,276 and Waterloo Waterloo Ont $19,743, D H Waller Ottawa Ont $6,730, W L Wardrop Ottawa Ont $13,288, Wally West Consulting Co Edmonton Alta $13,589, Western Canada Hydraulic Labs Port Coquitlam BC $10,137, Western Research Co Ottawa Ont $2,592, Willis Cunliffe and Tait Vancouver BC $20,802, Dean H Wilson Ottawa Ont $4,010, Woloschuck and Associates Ottawa Ont $2,950, Wooster and Swan Ltd Vancouver BC $4,091.

Scientific Services $8,789,467—Acres Consulting Service Toronto Ont $67,282 and Victoria BC $25,062, Peter M Addison Ottawa Ont $22,895, AESL and Co Edmonton Alta $8,310, Mrs Normande Alain Montreal Que $4,960, L Allen Ottawa Ont $6,400, Mrs Joan Allison Vancouver BC $5,759, Alphatext Ltd Ottawa Ont $15,898, Mrs B M Anderson Vancouver BC $2,150, Wayne Andrews Winnipeg Man $2,704, P AAngehrn Ottawa Ont $10,151, Arch Enterprises Sault Ste Marie Ont $10,000, Winnipeg Man $3,000, Arctic Institute Calgary Alta $28,735 and Divide YT $5,200, Arctic Island Operators Edmonton Alta $46,800 and Johnson Point NWT $39,730, Ascotec Associates Toronto Ont $5,662, Associated Engineering Co Edmonton Alta $26,300, Atlantic Analytical Co Halifax NS $30,252 and Ottawa Ont $7,094, Atmospheric Dynamics Toronto Ont $23,522, Philippe Audet Montreal Que $7,035, Douglas C Ayles Toronto Ont $2,552, Bank of Montreal Toronto Ont $2,452, Thomas Barabe Montreal Que $2,315, Barringer Research Ltd Winnipeg Man $17,169, Beak Consultants Ltd Toronto Ont $89,879, André Beaulieu Ottawa Ont $7,994, Dr A E Berry Toronto Ont $2,575, Leonard Bertin Toronto Ont $5,417, BB&H Graphic Communications Ottawa Ont $11,024, Biocon Research Ltd Victoria BC $11,011, W Blakeman Ottawa Ont $2,000, Bodega Bay Institute Berkeley Cal USA $14,538, Bomem Incorporated Toronto Ont $17,348, Bondar-Clegg Co Toronto Ont $18,784 and Victoria BC $7,216, Peter Boothroy Ottawa Ont $3,250, British Columbia Forest Association MacKenzie BC $13,503 and Vancouver BC $6,435, British Columbia Research Vancouver BC $261,535, Bristol Aerospace Ltd Toronto Ont $90,768, R Burton Edmonton Alta $2,000, Calanus Ecological Toronto Ont $9,450, Campro Cambrian Processes Mississauga Ont $5,000 and Ottawa Ont $4,306, Canada Consultants Ltd Ottawa Ont $10,903, Canada Systems Group Ottawa Ont $9,039 and Toronto Ont $24,675, Canadian Forestry Association Ottawa Ont $50,000, Canadian International Paper Co Hawkesbury Ont $63,940, Canadian Standards Association Rexdale Ont $11,050, Canadian Tests Ltd Vancouver BC $32,323, Canadian Water Resources Regina Sask $29,083, F Capelli Toronto Ont $16,001, Leopold Carbonneau Natashquan Que $12,700, Carrier and Trottier Ltd Montreal Que $6,158, Centre Ecologique Montreal Que $13,439, Sandra Chalanchuck Roblin Man $4,375, Philippe Chartier Winnipeg Man $32,551, Chemex Labs Incorporated Regina Sask $22,302; Vancouver BC $25,654 and Winnipeg Man $7,394, Churchill Falls Corp Ltd Churchill Man $2,616, Ciba-Geigy Co Etobicoke Ont $150,550 and Fredericton NB $70,775, City of Dawson Creek Edmonton Alta $38,661, City Employment Agency Ottawa Ont $22,911, City of Flin Flon Flin Flon Man $3,789, Mrs Beatrice Collier Moncton NB $12,752, Computel Systems Ltd Ottawa Ont $54,110 and Toronto Ont $3,279, Computer Sciences of Canada Edmonton Alta $2,260, Montreal Que $24,709, Ottawa Ont $40,800, Toronto Ont $34,819, Vancouver BC $11,037 and Winnipeg Man $6,074, Computing Consultants Ltd Halifax NS $5,498, Computing Devices Ltd Ottawa Ont $3,950, Co-op Cape Dorset NWT $22,500, Consolidated Bathurst Ltd Quebec Que $4,500, Consultants Registered Montreal Que $11,900, Council of Forestry Ottawa Ont $21,154 and Vancouver BC $8,134, Dale Cowan Winnipeg Man $8,451, Creston Valley Wildlife Edmonton Alta $14,973, Norman Dale Halifax NS $2,558, Dames and Moore Ltd Toronto Ont $13,100, Damour Ltd Toronto Ont $5,473, Dataline Systems Ltd Toronto Ont $51,555, DeLew Cather Canada Ltd Edmonton Alta $14,300, DeLoss and Matheson Ltd Victoria BC $3,360, S M DeLuce Toronto Ont $61,087, Henry R Dennis Vancouver BC $5,761, Department of Commerce Rockville Maryland USA $5,658 and Washington DC USA $5,150, Designectics Incorporated Ottawa Ont $11,041, R J Dewe Ottawa Ont $14,000, James A Dewar Halifax NS $2,318, Digital Methods Ltd Ottawa Ont $9,323, Dion Perreault and Associates Quebec Que $3,600, J Dlouhy Toronto Ont $5,950, Dobrocky Seatech Ltd Ottawa Ont $6,902, Domtar Ltd Ottawa Ont $21,057, R Donaldson Edmonton Alta $2,208, Dun and Bradstreet Ltd Ottawa Ont $22,270, P Duncan Hope BC $2,071, Eco Research Ltd Montreal Que $3,725, Ecolcon Canada Ltd Ottawa Ont $48,814, Ecole Polytechnique Quebec Que $8,900, Econotech Services New Westminster BC $17,769, F J Eley Toronto Ont $2,485, P Elias St John's Nfld $4,000, Envirocon Ltd Edmonton Alta $3,410 and Ottawa Ont $34,705, Environment Association Fredericton NB $2,028, Environmental Research Ottawa Ont $2,448, EVS Consultants Ltd Vancouver BC $12,300, Faculty of Environment Ottawa Ont $4,000, Fisheries Research Lab Edmonton Alta $4,500, R Fleming Trucking Co Winnipeg Man $3,643, Forest Protection Ltd Fredericton NB $4,828, Audrey Fuerverger Toronto Ont $2,025, M S Fuglstad Winnipeg Man $4,833, Gander Aviation Ltd Moncton NB $19,277, S Gappy Toronto Ont $6,673, Garfield Flowers Ltd Moncton NB $30,814, A G Gaston Oxford England $2,560, M Gauthier Ottawa Ont $3,300, Geocon 1975 Ltd Toronto Ont $19,600, H D Geralton Toronto Ont $36,187, HQ

ENVIRONMENT—*Continued*

Golder and Associates Toronto Ont $4,500, Government of Canada—Agriculture Ottawa Ont $79,437 and Toronto Ont $8,465, Energy Mines and Resources London Ont $7,187 and Ottawa Ont $234,357; Environment Ottawa Ont $2,700 and Regina Sask $16,596; Finance Vancouver BC $4,498, Indian Affairs and Northern Development Vancouver BC $4,750, National Film Board Ottawa Ont $4,000, National Museums of Canada Ottawa Ont $4,965, National Research Council Ottawa Ont $137,988, Public Works Ottawa Ont $16,149, Supply and Services Edmonton Alta $2,250 and Ottawa Ont $19,914 and Transport Vancouver BC $2,930, Grant and Davidson Co London Ont $7,135, F Grant Halifax NS $2,243, Great Lakes Forestry Research Sault Ste Marie Ont $5,000, Great Lakes Machine and Metal Co Sault Ste Marie Ont $3,600, Gregory Geoscience Ltd Ottawa Ont $19,693, Group Five Consultants Ottawa Ont $4,800, E Halfon Toronto Ont $5,264, Douglas Hamilton Toronto Ont $33,327, Mrs D Hampton Vancouver BC $2,538, Charles E Hardy Edmonton Alta $2,299, Ken Harper Winnipeg Man $2,159, D J Harris Vancouver BC $2,328, Hatfield Consulting Agency Edmonton Alta $9,548, R J Hennessey Vancouver BC $92,075, Hovey and Associates Ltd Ottawa Ont $4,000, Hyperborean Service Ltd Edmonton Alta $3,995, IBI Group Ltd Ottawa Ont $4,800, IBM Canada Ltd Halifax NS $3,878, Industrial Overload Calgary Alta $4,297, Informetrica Ltd Toronto Ont $4,020, Infrared Photographics Ltd Ottawa Ont $2,499, Institute for Northern Region Edmonton Alta $4,600, Institute of Zoophisiology Edmonton Alta $4,900, Integrated Satellite Inc Toronto Ont $9,390, Interior Weather Service Vancouver BC $64,713, International Environmental Ottawa Ont $9,033, and Toronto Ont $3,870, B Jacobson Edmonton Alta $2,000, J M Jacquet Toronto Ont $13,216, André Jones Montreal Que $22,500, James R Jones Harrington Harbour Que $7,900, S Joshi Toronto Ont $12,047, KBM Forestry Consultants Winnipeg Man $35,195, Mrs C Keating Moncton NB $5,767, Key Com Ltd Toronto Ont $4,196, Dr Shah Kirti Toronto Ont $2,400, Kluane Consulting Ltd Edmonton Alta $8,680, Peter Kucher Courtney BC $2,400, Laboratoire d'Hydrolique Montreal Que $6,369 and Ottawa Ont $37,242, L Landry Montreal Que $10,417, L J Personnel Consultants Ottawa Ont $2,250, Lands Computer Ltd Ottawa Ont $3,800 LaSalle Hydraulics Ltd Ottawa Ont $2,824, Laycock Arleigh Ltd Edmonton Alta $2,500, B H Levelton Ottawa Ont $40,742, LGL Limited Edmonton Alta $110,791, Lignosol Chemicals Ltd Ottawa Ont $9,800, Dr R R Logie Fredericton NB $12,800, Logging Development Corp Montreal Que $4,902, LMBDS Montreal Ltd Montreal Que $2,760, W K Lombard Montreal Que $4,000, R Lyons Winnipeg Man $8,365, J Macosko Vancouver BC $2,897, Dr M S Mahdy Willowdale Ont $2,400, T H Manning Merrickville Ont $3,360, Maritimes Computer Co Halifax NS $2,541, Martitime Forest School Fredericton NB $2,230, A H Marsh Edmonton Alta $3,000, Borden Marshall Ottawa Ont $9,500, Ian Martin and Associates Toronto Ont $3,049, LRG Martin Consultants Ltd Ottawa Ont $5,540, H F McAlpine Vancouver BC $4,363, James F McLaren Co Ottawa Ont $3,369, McLean Tool Mfg Ltd Burnaby BC $3,000, McMillan Bloedel Co Vancouver BC $29,481, W R McNeil and Associates Toronto Ont $7,388, Bertrand Methot Montreal Que $10,000, Minister of Finance Regina Sask $32,073 and Winnipeg Man $2,500, J Moir Toronto Ont $2,508, Dr A F Muhammad Ottawa Ont $5,000, N Neckelman Vancouver BC $2,730, Nepean Development Co Ottawa Ont $4,000, Norpak Limited Pakenham Ont $2,325, Nova Scotia Research Ottawa Ont $31,882, E Ogus Incorporated Vancouver BC $9,235, Ontario Ministry of Health Toronto Ont $10,000, Ontario Pressure Treated Ottawa Ont $4,138, Ontario Research Council Edmonton Alta $29,680, Ottawa Ont $130,892 and Toronto Ont $12,161, Ontario Veterinary Association Ottawa Ont $21,200, Opeongo Forestry Service Renfrew Ont $8,714, Pacific Western Airlines Edmonton Alta $30,169, Howard Paisch and Associates Edmonton Alta $3,000, Emile Paquette Ottawa Ont $2,594, Personnel Pool Ottawa Ont $2,000, Mrs R Plante Montreal Que $13,400, T Plumptre Ottawa Ont $3,300, Pluritec Consultants Ltd Montreal Que $12,268, Matthew Pootoolik Montreal Que $17,300, Professional and Ecological Association Victoria BC $13,500, Province of New Brunswick Fredericton NB $24,466, Pulp and Paper Research Ottawa Ont $134,294, QL Systems Ltd Ottawa Ont $72,117 and Toronto Ont $24,012, Quebec Cartier Mining Co Montreal Que $21,400, A Querski Toronto Ont $5,250, R M Quigley Toronto Ont $5,737, D Quinton St John's Nfld $9,000, Dr G T Raithby Toronto Ont $7,333, Peter Ralf Halifax NS $2,000, Mrs M K Reesor Regina Sask $6,057, RIM Ecology Ltd Edmonton Alta $17,552, Renewable Resources Consultants Ottawa Ont $4,500, Bill Robinson Toronto Ont $11,766, Ross Riswold Edmonton Alta $3,253, R K Ross Ottawa Ont $2,100, R J Rush Ottawa Ont $2,736, I M Rybakowski Toronto Ont $3,223, Sangano Co Ltd Toronto Ont $9,898, Sascomp Ltd Regina Sask $5,591, Saskatchewan Research Regina Sask $12,863, Scanada Consultants Ltd Ottawa Ont $10,903, B T Scott Toronto Ont $4,965, SED Systems Ltd Toronto Ont $238,558, John Sedley Vancouver BC $4,000, Norman Senft Regina Sask $4,906, Mrs I O Sergent Winnipeg Man $6,221, Brian D Smith London Ont $7,618, Matt R Smith Calgary Alta $14,860, Sodexen Incorporated Montreal Que $2,900, Shully I Solomon Ottawa Ont $3,750, E Spooner New Hazelton BC $2,300, Stanley Associates Calgary Alta $11,639, Steltner Development Montreal Que $81,700, Systemhouse Ltd Ottawa Ont $28,591, Systems Dimensions Ltd Ottawa Ont $202,564, Dr Peter Taylor Toronto Ont $5,670, Technical Overload Quebec Que $4,020, Temprotech Personnel Ottawa Ont $7,874, E A Tessmer Winnipeg Man $2,704, Thalassic Data Ltd Vancouver BC $5,400, The Accountant Richards Toronto Ont $11,119, G Thibodeau Montreal Que $13,247, Thurlow and Associates Ottawa Ont $5,282, Pat Tingley Vancouver BC $2,365, Toronto Executive Consultants Toronto Ont $6,270, Treasurer of OntarioToronto Ont $578,837, Trecan Ltd Ottawa Ont$6,702, William Trow Association Hamilton Ont $5,000, University of. Alberta Edmonton Alta $27,321, British Columbia Vancouver BC $86,317, Calgary Calgary Alta $57,019, Carleton Ottawa Ont $26,238, Dalhousie Fredericton NB $18,485, Simon Fraser Burnaby BC $19,097, Guelph Guelph Ont $281,114, Laval Quebec Que $129,594, Manitoba Winnipeg Man $8,064, McGill Montreal Que $73,501, McMaster Hamilton Ont $10,952, Memorial St John's Nfld $19,330, New Brunswick Saint John NB $115,627, Ottawa Ottawa Ont $23,937, Prince Edward Island Charlottetown PEI $9,650, Queen's Kingston Ont $37,848, Saskatchewan Saskatoon Sask $85,655, Toronto Toronto Ont $73,559, Trent Peterborough Ont $2,470, Victoria Victoria BC $24,589, Waterloo Waterloo Ont $106,074, Western Ontario London Ont $72,398 and York Toronto Ont $29,272, USDA Forest Service Quebec Que $2,266, Hans Van Meurs Toronto Ont $3,000, J K Vernard Edmonton Alta $2,000, Village Films Ltd Ottawa Ont $10,000, Ville de Ste Foy Ste Foy Que $12,297, W Jan Volney Fredericton NB $15,244, Walker Bros Ottawa Ont $6,640, John Walters Whonnock BC $5,550, Waterloo Research Ltd Ottawa Ont $6,098, Olive Wentzell Moncton NB $20,358, R Wentzell and Son Moncton NB $33,480, W A West Edmonton Alta $2,420, West Baffin Eskimo Co-op Montreal Que $14,566, M M Westfall Vancouver BC $27,500, West Public Relations Winnipeg Man $25,879, Western Ecological Service Edmonton Alta $2,000, White River Air Service Toronto Ont $10,270, J W Wolford Edmonton Alta $2,137, Marion J Wood Vancouver BC $2,400, Frank Young London Ont $3,350.

Training and Educational Services $409,876—Berlitz School of Languages Ottawa Ont $5,449, Bureau of Staff Development Calgary Alta $2,350, Control Data Institute Toronto Ont $8,000, Mrs Caroline Farrell Halifax NS $2,012, Government of Canada—Public Service Commission Halifax NS $2,075; Moncton NB $2,300; Ottawa Ont $2,720 and Vancouver BC $2,300, Industrial Research Limited Ottawa Ont $16,644, P Johns Toronto Ont $2,300, University of Laval Quebec Que $74,112.

Protection Service $426,021—T Aubin Cap d'Espoir Que $4,400, Canadian Corps of Commissionaires Calgary Alta $20,055, Hamilton Ont $43,597, Ottawa Ont $67,232, Quebec Que $29,821,

ENVIRONMENT—*Concluded*

Toronto Ont $153,383, Vancouver BC $2,507, Victoria BC $37,188 and Winnipeg Man $16,871, R Collin Cap d'Espoir Que $4,400, Customs Snow Service Toronto Ont $2,324, A Dorion Percé Que $6,835, Grant Security Services Ltd Ottawa Ont $18,363, E Made Percé Que $8,800, C Weeks Midland Ont $8,400.

Other Services $888,065—A1 Data Services Ottawa Ont $4,200, Best Cleaners and Contractors Ltd Ottawa Ont $2,800, Bomi Productions Ltd Ottawa Ont $9,969, Campbell Reproductions Ottawa Ont $5,997, Canada Systems Group Ltd Toronto Ont $6,985, Computel Systems Ltd Ottawa Ont $52,408, Computer Sciences Ltd Ottawa Ont $20,840, Consultex Ltd Ottawa Ont $3,414, General Photogrametrics Ltd Ottawa Ont $5,797, Government of Canada—Energy Mines and Resources Toronto Ont $7,313, National Film Board Ottawa Ont $56,728 and Toronto Ont $3,024; Public Archives Toronto Ont $10,359 and Supply and Services Halifax NS $42,429, GRM Data Service Ltd Winnipeg Man $13,987, IBM Canada Ltd Winnipeg Man $2,124, Independent Linen Co Ottawa Ont $7,430, Kelly Girl Ltd Montreal Que $11,500, Narwhal Arctic Service Ltd Calgary Alta $2,130, Norpak Ltd Ottawa Ont $2,325, Occasional Office Help Ottawa Ont $19,123, Pace Ltd Ottawa Ont $9,119, Pluritec Ltd Three Rivers Que $15,000, Simplex Time International Edmonton Alta $2,104, SCS Consultants Ltd Ottawa Ont $15,695, Systems Dimensions Ltd Ottawa Ont $15,495, Treasurer of Ontario Toronto Ont $92,721, University of: Laval Quebec $4,071, McGill Montreal Que $27,500 and New Brunswick Fredericton NB $11,060, Village Films Ltd Ottawa Ont $2,125, C Villeneuve St Hubert Que $2,600, J Walters Ottawa Ont $10,000.

Other Business Services $5,921,580—Adga Limited Toronto Ont $43,717, Aero Trades Western Ltd Winnipeg Man $6,289, Angus Employment Agency Toronto Ont $65,566, Mike Amos Sacks Harbour NWT $6,116, Michael Anthony Ottawa Ont $2,090, Ants and Murklik Ltd Toronto Ont $2,336, Ascotec Associated Toronto Ont $11,215, Associated Technical Services Ltd Toronto Ont $15,566 and Victoria BC $6,520, Atmospheric Dynamics Ltd Toronto Ont $40,755, D C Ayles Toronto Ont $19,532, Bahr Management Association Ottawa Ont $2,500, Banfield Advertising Ottawa Ont $9,509, Barker Holdings Limited Regina Sask $2,255, Baslaw McCarney and Mann Ottawa Ont $7,744, Bernard Beaupré Ottawa Ont $15,000, John Brown Publishers Ottawa Ont $4,700, Cameo Girl Ltd Toronto Ont $2,317 and Weston Ont $26,900, Campbell Reproductions Ltd Ottawa Ont $4,355, Canadian British Consultants Halifax NS $5,000, Canadian Field Naturalist Ottawa Ont $5,525, Canadian International Co Quebec Que $4,500, Canadian Research Institute Toronto Ont $25,000 and Victoria BC $7,670, S C Canady Toronto Ont $5,100, Canplan Oceanography Halifax NS $4,038, Cansite Limited Markham Ont $7,000, Central Refrigeration Co Victoria BC $3,500, W J Chatham and Associates Toronto Ont $34,201, J W Chardine Ottawa Ont $4,977, Jacques Charette and Co Ottawa Ont $6,980, Chicago Aerial Survey Ottawa Ont $16,385, Christina's Personnel Ottawa Ont $14,742, City Employment Agency Toronto Ont $135,010, Computing Devices Co Toronto Ont $35,457, Comserve Ltd Toronto Ont $10,463, Comshare Ltd Rexdale Ont $6,000, Conair Aviation Co Ottawa Ont $6,215, Control Data Ltd Toronto Ont $5,519 and Willowdale Ont $5,643, Consultex Ltd Ottawa Ont $3,414, Craig and Campbell Ltd Ottawa Ont $8,182, Cranfield Institute of Technology Ottawa Ont $2,914, Robert L Creig Ottawa Ont $6,500, Creston Valley Wildlife Edmonton Alta $10,473, Data Logic Canada Ltd Ottawa Ont $3,380 and Toronto Ont $27,310, Delta Construction Co Toronto Ont $3,881, Pierre de Rouin and Cie Montreal Que $2,050, R J Dewe Ltd Ottawa Ont $11,550, Dimension Environment Montreal Que $8,897, F J Eley Toronto Ont $24,077, J Edzerza Fargo YT $10,008, R J Fisher Toronto Ont $3,200, Flynn and Elliott Associates Ottawa Ont $13,156, Forest Protection Ltd Ottawa Ont $11,519, Friar Book Binding Co Vancouver BC $4,692, Gartner and Lee Associates Ottawa Ont $5,510, General Airspray Ltd St Thomas Ont $6,576, General Industrial Co Ottawa Ont $3,153, Geographical Consultants Ltd Ottawa Ont $3,000, Girl Friday Edmonton Alta $2,602, R Godard Toronto Ont $2,754, Goodfellow Combustion Co Ottawa Ont $4,177, Government of Canada—Energy Mines and Resources Ottawa Ont $473,006 and Indian Affairs and Northern Development Vancouver BC $2,970, Natural Resources Toronto Ont $71,339, National Research Council Toronto Ont $140,845; Public Works Ottawa Ont $2,195; Statistics Canada Ottawa Ont $2,400; Supply and Services Ottawa Ont $1,300,817 and Transport Ottawa Ont $49,100, Government of Quebec Quebec Que $38,481, BB&H Graphics Ltd Ottawa Ont $2,565, D M Gray Toronto Ont $2,188, Don Harasym Ottawa Ont $4,040, R H Harley Toronto Ont $10,147, F A Hendricksen Calgary Alta $2,805, Hinton Business Service Vancouver BC $10,606, G Holdsworth Ottawa Ont $3,479, Holiday Inn Hotel Ottawa Ont $2,724, R C Husband Calgary Alta $14,979, Industrial Overload Ottawa Ont $5,117, International Paper Co La Tuque Que $4,500, International Simultaneous Ottawa Ont $2,443, International Urban Analysis Ottawa Ont $2,000, James Bay Development Quebec Que $26,200, Janitorial Services Calgary Alta $2,259, Harvey W Johnston Toronto Ont $4,000, Kelly Girl Service London Ont $2,494, Montreal Que $2,124 and Toronto Ont $4,284, Ken's Storage Co Sault Ste Marie Ont $8,164 and Winnipeg Man $7,224, Anne Khane Montreal Que $6,000, Robert Lannin Quebec Que $2,200, La Ville de Nicolet Nicolet Que $2,249, Harold MacLean Ottawa Ont $11,434 and Vancouver BC $11,434, F Malewski Fort Providence NWT $2,784, Bernard Maltais Ottawa Ont $2,820, Manpower Fraser Ltd Ottawa Ont $2,959, Manpower Temporary Service Ottawa Ont $57,022, Ian Martin and Associates Toronto Ont $46,796, H Borden Marshall Ottawa Ont $14,944, J D McCruaig Ottawa Ont $3,000, McLean Tool Mfg Co Ottawa Ont $3,000, Michaud and Simard Inc Quebec Que $4,450, Millimeter Machine Shop Ottawa Ont $2,495, GTS Mills and Associates Regina Sask $40,020, Miss 500 Ottawa Ont $73,975, Miss Stacey Personnel London Ont $4,770; Ottawa Ont $11,813 and Toronto Ont $3,690, Modern Air Spray Ottawa Ont $7,600, A F Muhammad Ottawa Ont $2,125, North Shore Business Service Vancouver BC $2,110, Northway Survey Corp Ottawa Ont $6,218, Nu-Mars Janitorial Service Toronto Ont $2,968, Office Assistance Ltd Vancouver BC $2,364, Office Overload Halifax NS $37,785, Montreal Que $2,433, Ottawa Ont $32,322 and Toronto Ont $2,220, Old Crow Co-op Old Crow YT $9,376, Ontario Editorial Bureau Ottawa Ont $3,116, Ontario Forestry Association Ottawa Ont $20,672, Ontario Research Foundation Ottawa Ont $14,454, Personnel Pool Ltd Ottawa Ont $97,716, Poly Service Design Burnaby BC $8,778, Proctor and Redfern Ltd Ottawa Ont $16,500, David Quinton St John's Nfld $4,825, P Reilly Hull Que $6,900, R Robitaille Victoria BC $2,000, Richelieu Graphics Ltd Ottawa Ont $17,890, S S Schipper Ottawa Ont $2,000, SCS Consultants Ltd Ottawa Ont $25,414, Hira Singh Ottawa Ont $3,300, Staff Builders Ltd Ottawa Ont $2,035, Steno Service Ltd Toronto Ont $2,751, Student Assignment Co Ottawa Ont $19,945, Dr H Sundgvist Toronto Ont $4,830, Systemhouse Ltd Ottawa Ont $35,000, Systems Dimensions Ltd Ottawa Ont $151,598, William Tan Toronto Ont $2,750, Patrick Tardiff Ottawa Ont $8,031, Technical Overload Ottawa Ont $50,332, Quebec Que $2,090 and Toronto Ont $10,243, Temprotech Personnel Ottawa Ont $2,392, The 500 Ottawa Ont $2,199, Tower Foundation Winnipeg Man $24,544, Traduction Gamma Inc Ottawa Ont $2,506, United States—Department of Commerce Washington DC USA $10,808, University of: Alberta Calgary Alta $2,660; British Columbia Vancouver BC $4,000, Brock St Catharines Ont $13,630; Simon Fraser Burnaby BC $2,500, Guelph Guelph Ont $27,528, Manitoba Winnipeg Man $13,700, Memorial St John's Nfld $7,000, Queen's Kingston Ont $2,250; Saskatchewan Saskatoon Sask $8,228, Toronto Toronto Ont $3,000 and Victoria Victoria BC $2,000, James Weaver Ottawa Ont $3,000, Ian H Weir Calgary Alta $2,000, Western Janitorial Service Victoria BC $17,416, West Public Relations Regina Sask $7,845, White Star Co Toronto Ont $11,042.

EXTERNAL AFFAIRS

CANADIAN INTERESTS ABROAD PROGRAMME

Accounting Services $3,006—Government of Canada—Supply and Services—Bureau of Management Consulting Ottawa Ont $3,000.

Legal Services $17,463—Government of Canada—Justice Ottawa Ont $2,288.

Engineering Services $1,238,451—ARA Consultants Limited Toronto Ont $7,500, Australian Mutual Provident Society Sydney Australia $131,355, A Coté Ottawa Ont $14,300, E Dib Des Moines Iowa USA $13,451, E J Gaboury and Associates Winnipeg Man $4,000, Government of Canada—Public Works Ottawa Ont $179,147, Woods Gordon and Co Ottawa Ont $13,620.

Education. University and College $1,226,038—Association of Universities and Colleges of Canada Ottawa Ont $72,796, Government of Canada—Canada Council Ottawa Ont $1,040,755; Manpower and Immigration Ottawa Ont $52,524 and National Research Council Ottawa Ont $59,963.

Training of Public Servants—Other $759,850—Berlitz School of Languages Ottawa Ont $3,425, Better Office Systems Ottawa Ont $25,678, A Boudreau Saint Laurent Que $15,983, Carleton University Ottawa Ont $22,435, Conference Board of Canada Ottawa Ont $6,119, A C Dos Ghali Hull Que $7,290, D Dos Ghali Hull Que $22,098, Government of Canada—CN Telecommunications Ottawa Ont $2,560; Industry Trade and Commerce Ottawa Ont $15,624; National Defence Ottawa Ont $19,410 and Public Service Commission Ottawa Ont $110,735, G Lemonnier Laval Que $5,395, F Ouellette Montreal Que $7,351, The Probe Group Toronto Ont $6,829, Scientific Methods Inc Austin Texas USA $5,109, D Tremblay Aylmer Que $22,548, D H Tremblay Quebec Que $16,663, M Tremblay Quebec Que $12,846, Waterloo Management Education Centre Waterloo Ont $3,384.

Health and Welfare Services $19,088—Government of Canada—National Health and Welfare Ottawa Ont $19,088.

Protection Services $3,030,750—Canadian Corps of Commissionaires Ottawa Ont $435,206, Government of Canada—Royal Canadian Mounted Police Ottawa Ont $2,019,265.

Management Consultants and Contract Research $11,575—Government of Canada—Supply and Services—Bureau of Management Consulting Ottawa Ont $2,700, J Jurkovic Ottawa Ont $5,000, Social Science Research Council of Canada Ottawa Ont $2,500.

Data Processing Service $77,179—Alphatext Limited Ottawa Ont $21,409, Compkey Limited Ottawa Ont $5,141, Computing Devices Company Ottawa Ont $16,221, System Dimensions Ltd Ottawa Ont $9,082, Systemhouse Limited Ottawa Ont $19,540.

Other Real Estate Services $16,834.

Motion Picture Production and Distribution $525,713—Canadian Visual and Audio Productions Toronto Ont $7,234, Crawley Films Ltd Ottawa Ont $24,431, Disci Inc Montreal Que $2,000, Financial Post Toronto Ont $10,000, Government of Canada—Canadian Broadcasting Corporation Ottawa Ont $65,412 and National Film Board Montreal Que $368,419, Graphic Films Ltd Ottawa Ont $2,424, Nielsen Ferns Ltd Toronto Ont $28,765, Onyx Films Inc Montreal Que $8,058.

Photography Service $107,140—BGM Colour Laboratory Toronto Ont $2,715, Carousel Production Limited Ottawa Ont $2,531, Crawley M H Video Ottawa Ont $8,942, Government of Canada—Canadian Government Photo Centre Ottawa Ont $11,059, Les frères Proulx Ottawa Ont $53,941, Richard Vroom Photography Ottawa Ont $10,480.

Other Business Services $2,825,263—E A C Amy and Sons Ltd Ottawa Ont $15,415, Atlantic Films Ltd Montreal Que $5,583, Ballion Consultants Ltd Montreal Que $18,679, C Bayley Vancouver BC $6,350, A Benoit Ottawa Ont $2,828, J H Bergs Reykjavik Iceland $7,083, J Black Guelph Ont $3,110, Central Marketing Service Ottawa Ont $4,744, Centre Québécois de Relations Internationales Quebec Que $5,272, Clarke Irwin and Co Toronto Ont $56,479, D Cole Ottawa Ont $2,806, Computerized Meetings Canada Ltd Toronto Ont $19,339, J P Couture Hull Que $2,550, C Davis Features Ltd Vancouver BC $2,000, H Dulmage Associates Ottawa Ont $3,110, D Dunton Ottawa Ottawa Ont $5,612, S Freifeld Ottawa Ont $10,825, A Garneau Ottawa Ont $6,448, E W T Gill St Andrews NB $3,250, H Glover Ottawa Ont $3,900, Government of Canada—Information Canada Ottawa Ont $834,023, Touring Office of the Canada Council Ottawa Ont $786,058, J Gouin Ottawa Ont $3,000, L Guay Hull Que $4,249, H F Hallgrimson Montreal Que $3,100, R Hamel Montreal Que $5,550, G W Hilborn Ottawa Ont $5,050, V A Hood Ottawa Ont $2,558, IBM Canada Ltd Don Mills Ont $98,200, Intertask Ltd Ottawa Ont $21,768, L Lamy Montreal Que $2,962, A Legault Quebec City Que $4,115, E MacCallum Ottawa Ont $3,572, J McAndrew Toronto Ont $2,500, F J McEvoy Ottawa Ont $5,236, E McMillan Inc Toronto Ont $7,268, L McNicoll Ottawa Ont $3,247, Minerva Press Ltd Tokyo Japan $6,650, D Munton Halifax NS $2,533, A Newlands Ottawa Ont $3,925, M Normandin Ottawa Ont $4,689, Office Overload Ottawa Ont $3,787, D M Page Ottawa Ont $6,759, Press News Ltd Toronto Ont $367,170, K Quinton Ottawa Ont $2,864, B Rogers Ottawa Ont $4,597, R T Rose Vancouver BC $16,922, M Segal Hempstead Que $2,475, N Shuttleworth London Ont $4,900, J P Sigvaldason Ottawa Ont $4,000, Social Science Research Council of Canada Ottawa Ont $2,500, C Taylor Toronto Ont $5,000, Toronto Workshop Productions Toronto Ont $18,090, University of—Alberta Edmonton Alta $10,227 and Lakehead Thunder Bay Ont $13,529, G B Warner Yellowknife NWT $2,138, M Wershof Ottawa Ont $4,144, P Wheeler Vancouver BC $2,000, Whetung Ojibwa Crafts Curve Lake Ont $21,146, C Woodsworth Ottawa Ont $7,735, Young Peoples Theatre Toronto Ont $11,000, Zolov Production Inc Montreal Que $9,600.

Storage and Warehousing $532,431—Boyd's Moving and Storage Co Ottawa Ont $112,717, Moloughney's Van and Storage Ltd Ottawa Ont $45,137, Tippet Richardson and Sons Ltd Ottawa Ont $31,348, Government of Canada—Supply and Services Ottawa Ont $336,501.

Hospitality Services $3,335,117.

WORLD EXHIBITIONS PROGRAMME

Other Business Services $820,089—Aniforms Canada Toronto Ont $8,250, Atlantic Films Ltd Montreal Que $69,634, Beverini Inc Montreal Que $5,061, Bursan Designs and Development Toronto Ont $4,057, Government of Canada—Canadian Government Exposition Centre Ottawa Ont $44,456 and Information Canada Ottawa Ont $374,655, Marsil Caron Barkers Inc Montreal Que $9,878, J Wylie Ottawa Ont $9,317.

CANADIAN INTERNATIONAL DEVELOPMENT AGENCY

Consultants Services $1,094,809—D Barnt Montreal Que $9,900, N Barrow Geneva Switzerland $2,293, Andre Benard & Associates Inc Montreal Que $14,175, J G Bene Vancouver BC $11,994, Lucie Bourque Ottawa Ont $4,160, B Brown Ottawa Ont $4,500, Canadian Association for Latin America Toronto Ont $39,000, Canadian Council for International Cooperation Ottawa Ont $3,000, L A Charette Ste Foy Que $6,708, M Charland Ottawa Ont $4,500, P Comtois Greenfield Que $2,211, M Cossette Quebec Que $2,759, Pan K Datta Ottawa Ont $4,000, Lester De Mel Ottawa Ont $2,200, H G Dion Montreal Que $3,765, Paul Doucet Ottawa Ont $2,034, J Enwerekowe Ottawa Ont $2,400, Aline Fortin Montreal Que $2,750, Gazda Valois & Associates Ltd Montreal Que $70,620, W P Gouin Consultants Inc Ottawa Ont $12,037, Government of Quebec—Quebec Que $27,329, Government of Canada—National

EXTERNAL AFFAIRS—*Concluded*

Film Board Montreal Que $2,000; Supply and Services-Audit Services Bureau Ottawa Ont $160,250 and Supply and Services-Bureau of Management Consulting Services Ottawa Ont $238,389, Keith Hay Ottawa Ont $3,000, James F Hickling Consultants Ltd Toronto Ont $63,689, Indian Social Institute New Delhi India $6,441, Intergroupe Montreal Que $33,613, Inter-video Inc Montreal Que $6,611, C Jeanneret Ottawa Ont $4,713, A F Laidlaw Ottawa Ont $3,363, R Lamontagne Aylmer Que $2,250, Laurentian Institute Ottawa Ont $20,247, G Leblanc Montreal Que $18,693, N Lepage Regina Sask $15,255, L L Marques de Sa Montreal Que $3,600, S J May Ottawa Ont $3,300, D Patel Ottawa Ont $4,555, John Pilgrim Somerset England $9,000, Policy Consulting Associates Ottawa Ont $6,280, Redma Consultants Ltd Toronto Ont $11,013, A Richer and Associates Ottawa Ont $2,000, Gilles Sainte-Marie & Associates Inc Montreal Que $19,688, Scharry Ouimet Montreal Que $6,691, Sorecom Inc Montreal Que $20,529, Strethem Gareau MSL Ltd Montreal Que $2,500, S Thomson Ottawa Ont $2,100, J Timmerman Ottawa Ont $2,000, M Tremblay Beaconsfield Que $7,741, University of: Laval Quebec Que $42,610; McGill Montreal Que $49,848 and Ottawa Ottawa Ont $4,894.

Computer Services $252,932—Automation Centre of Ottawa Ltd Ottawa Ont $14,216, Systems Approach Ltd Ottawa Ont $73,709, Systems Dimension Ltd Ottawa Ont $163,392.

Office Services $132,501—Barbara's Office Personnel Ltd Ottawa Ont $2,839, H V Chapman & Associates Ltd Toronto Ont $10,937, Christina's Personnel Ottawa Ont $6,437, DOT Personnel Service Toronto Ont $34,233, Kelly Girl Service of Canada Toronto Ont $3,011, Office Overload Ottawa Ont $4,799, Personnel Pool Ottawa Ont $67,651, Pollack Personnel Ltd Ottawa Ont $2,452.

Film and Slide Production $85,343—Carleton Productions Ottawa Ont $6,871, Creava Montreal Que $3,265, Government of Canada—National Film Board Montreal Que $58,412, Lawrence Marshall Productions Ltd Toronto Ont $15,154.

Protection Services $84,995—Canadian Corps of Commissionaires Ottawa Ont $84,013.

Training Courses $176,198—Algonquin College of Applied Arts and Technology Ottawa Ont $7,175, Berlitz School of Languages Ottawa Ont $27,021, A Gagnon Ste Foy Que $2,241, Government of Canada—Public Service Commission Ottawa Ont $85,206, Practical Concepts International Inc Washington DC USA $38,000, Proyecto Linguistico Francisco Marroquin Antigua Guatemala $3,259, Waterloo Management Education Centre Waterloo Ont $2,365.

Medical Services $15,252—Government of Canada—National Health and Welfare Ottawa Ont $9,783.

Storage of Household Effects $14,812.

Hospitality $40,201—Carleton Towers Hotel Ottawa Ont $5,934, Chateau Laurier Ottawa Ont $2,998, P Gérin Lajoie Ottawa Ont $5,114, Holiday Inn Ottawa Ont $3,529, Skyline Hotels Rexdale Ont $2,404.

Miscellaneous $54,720—Dun & Bradstreet of Canada Ltd Toronto Ont $2,495, Government of Canada—Supply and Services Ottawa Ont $4,597, International Simultaneous Translation Service Montreal Que $2,170, R Justus Ottawa Ont $2,055, Labelle Labelle Marchand Geoffroy Montreal Que $24,444, Practical Concepts International Inc Washington DC USA $4,750, J Redden Ottawa Ont $2,150, J Simonetta Ottawa Ont $2,055, University of Western Ontario London Ont $3,875, V Verspoor Ottawa Ont $2,500.

INTERNATIONAL JOINT COMMISSION

Consulting Services $736,180—Government of Canada—Economic Council of Canada Ottawa Ont $4,741, Government of Ontario—Ministry of Environment Toronto Ont $688,139, Hydroscience Inc Westwood NJ USA $34,675, M H Wershof Ottawa Ont $8,625.

Outside Services $18,314—Free-Lance Court Reporters Co Milwaukee Wis USA $2,270, Government of Canada—Supply and Services Ottawa Ont $4,864, Great Lakes Laboratory Buffalo NY USA $11,180.

Other Business Services $19,863—Louis Gauthier Ottawa Ont $2,144, Government of Canada—Supply and Services Ottawa Ont $6,518, Lenore Simpson Personnel Windsor Ont $3,157, Office Overload Windsor Ont $5,494, M H Wershof Ottawa Ont $2,550.

Other Types of Services $29,978.

FINANCE

Legal Services $20,529—Empire Skip Tracing Ltd Vancouver BC $11,575, Government of Canada—Justice Ottawa Ont $3,559, W Vorris Guelph Ont $2,656.

Training and Educational Services $132,979—Berlitz School of Languages Ottawa Ont $4,569, CICA Tax Course Toronto Ont $4,050, H A Djahanbin Ottawa Ont $2,274, H Goulet Ottawa Ont $2,656, Government of Canada—Public Service Commission Ottawa Ont $12,713, B Hunter Ottawa Ont $3,473, M Kirouac Ottawa Ont $7,911, Le Centre de Langues Feuille d'Érable Ltd Ottawa Ont $61,687, Queen's Industrial Relations Kingston Ont $2,235, G Reid Ottawa Ont $2,796, University of: Harvard Cambridge Mass USA $3,883, N Vogan Ottawa Ont $3,357.

Computer Services $809,780—Applied Economic Research and Information Centre Ottawa Ont $8,953, Canada Systems Group Mississauga Ont $179,820, Computel Systems Ltd Ottawa Ont $8,965, Conference Board Ottawa Ont $111,218, Data Cap Ltd Ottawa Ont $2,815, Data Resources Inc Lexington Mass USA $70,888, Federal Systems of Canada Ltd Ottawa Ont $15,513, Government of Canada—National Revenue Ottawa Ont $26,931, and Statistics Canada Ottawa Ont $32,850, Information Science Industries Ottawa Ont $26,545, IBM Canada Ltd Don Mills Ont $45,822, MacLean Hunter Ltd Toronto Ont $3,600, I P Sharp Associates Ltd Ottawa Ont $111,181, Systems Dimensions Ltd SDL Ottawa Ont $101,873, SMA (Société de Mathématiques Appliquées) Ltd Montreal Que $20,524.

Management Consulting and Contract Research $455,433—BIRO Inc Ottawa Ont $163,110, Prof Choudry Willowdale Ont $11,890, M Clennett Ottawa Ont $33,543, Coopers and Lybrand Toronto Ont $7,150, G Coulombe Ottawa Ont $30,875, H M Furniss Victoria BC $5,000, Great West Life Assurance Winnipeg Man $20,653, D F Gordon Burnaby BC $4,625, Government of Canada—Economic Council of Canada Ottawa Ont $2,000 and Statistics Canada Ottawa Ont $60,901, T D Heavers Enterprises Ltd Vancouver BC $4,600, Katcard Systems Ltd Ottawa Ont $7,688, F H Leacy Ottawa Ont $9,938, B E MacDonald Ottawa Ont $42,500, J Mahar Ottawa Ont $5,040, R Martel Ottawa Ont $3,250, Price Waterhouse and Co Calgary Alta $4,500, Peat Marwick and Mitchell Toronto Ont $2,150, S S Reisman Ottawa Ont $5,000, D Y Timbrell Toronto Ont $4,400, R H Walton Ottawa Ont $2,750.

Clerical and Stenographic Services $224,825—H V Chapman Associates Toronto Ont $4,120, Kelly Girl Services of Canada Ltd Toronto Ont $32,451, Manpower Temporary Services Ottawa Ont $10,850, Miss 500 Ottawa Ont $13,508, Miss Stacey Personnel Ottawa Ont $17,304, Office Overload Ottawa Ont $5,098, Personnel Pool Temporary Office Services Ottawa Ont $95,049, Victor Temporaries Cambridge Ont $46,444.

Printing and Photograph Services $399,351—Love Printing Services Ottawa Ont $2,594, Government of Canada—Supply and Services Ottawa Ont $364,908.

FINANCE—*Concluded*

Protective Services $87,266—Canadian Corps of Commissionaires Ottawa Ont $79,981, Dominion Electric Protection Ottawa Ont $6,588.

Health Services $13,384—Government of Canada—National Health and Welfare Ottawa Ont $13,384.

Other Business Services $905,593—Government of Canada—Supply and Services Ottawa Ont $131,987, Sutton and Bell Toronto Ont $9,365.
*Includes payment of service fees to provinces $749,742.

ANTI-DUMPING TRIBUNAL PROGRAM

Legal Services $8,108—Solway Wright Houston Greenberg O'Grady & Morin Ottawa Ont $8,108.

Temporary Clerical and Stenographic Services $30,738—Government of Canada—Statistics Canada Ottawa Ont $11,527, Kelly Girl Services of Canada Ltd Toronto Ont $3,711, Personnel Pool Ottawa Ont $2,977, Victor Temporaries Cambridge Ont $11,278.

Special Services provided by Government of Canada—Supply and Services $537.

Training and Educational Services $1,507.

Printing and Photograph Services $7,565.

Management Consulting and Contract Research $500.

Other Business Services $84.

AUDITOR GENERAL

Accounting Services $269,093—Arthur Andersen Toronto Ont $25,602, Bouris Wilson Scott Proctor Ottawa Ont $11,900, Clarkson Gordon & Co Ottawa Ont $8,623, Deloitte Haskins & Sells Montreal Que $3,500, Peter R Downing Associates Ltd Ottawa Ont $5,250, Peter R Kemball Ottawa Ont $11,000, Laventhol & Horwath Ottawa Ont $9,135, MacGillivray & Associates Ltd Montreal Que $3,800, McCay Duff & Co Ottawa Ont $11,175, D Larry Meyers Peterborough Ont $18,550, Peat Marwick Mitchell & Co Ottawa Ont $44,152, Price Waterhouse & Co Ottawa Ont $8,860, Ewen Rankin Quebec Que $4,000, Rochford & Associates Montreal Que $7,360, Edward R Rowe Ottawa Ont $22,750, Thorne Riddell & Co Ottawa Ont $13,290, Touche Ross & Co Ottawa Ont $6,547, G H Ward & Partners Ottawa Ont $12,308, J Stanley Whitehead Toronto Ont $5,000, Winspear Higgins Stevenson & Co Ottawa Ont $4,538, Zittrer Siblin Stein Levine & Co Montreal Que $2,035.

Conference and Miscellaneous Course Fees $11,727—Government of Canada—Supply and Services Ottawa Ont $2,100.

Consulting Services $242,515—Clarkson Gordon & Co Toronto Ont $6,900, Coopers & Lybrand Ottawa Ont $59,500 and Toronto Ont $31,550, Ross A Denham Edmonton Alta $2,600, Bruce J Donnelly Ottawa Ont $13,590, Government of Canada—Supply and Services Ottawa Ont $8,816, Fraser MacDougall Ottawa Ont $3,750, Peat Marwick and Partners Toronto Ont $28,330, Price Waterhouse & Co Ottawa Ont $7,920 and Toronto Ont $5,950, Stevenson Kellogg Ltd Toronto Ont $2,565, Earle R Suttie Montreal Que $5,100, Woods Gordon & Co Toronto Ont $22,073.

Data Processing Services $10,298—Government of Canada—Transport Ottawa Ont $6,407.

Miscellaneous Services $19,434—Peat Marwick Mitchell & Co Ottawa Ont $2,525.

Training and Educational Services $9,856.

Tuition and Membership Fees $14,881.

INSURANCE

Valuation of Securities held by Insurance, Trust and Loan Companies $9,600—Canadian Daily Quotations Services Ltd Toronto Ont $9,600.

Data Processing $171,223—Alphatext Systems Ltd Ottawa Ont $95,583, IBM Canada Ltd Ottawa Ont $28,325, I P Sharp Associates Ltd Toronto Ont $40,256, Data Encoding Ottawa Ont $5,881.

Stenographic Services $16,648—Personnel Pool Ottawa Ont $16,648.

Training and Educational Services $5,991—Government of Canada—Public Service Commission Ottawa Ont $2,672.

Hospitality Services $10,867—Chateau Laurier Hotel Ottawa Ont $9,594.

Other Types of Services $8,962.

TARIFF BOARD

Other Business Services $26,313—R Berthiaume Ottawa Ont $2,280, Development Planning Associated Ltd Ottawa Ont $3,375, Government of Canada—Statistics Canada Ottawa Ont $3,258, G R Grant Ottawa Ont $9,600, J D Sutherland Ottawa Ont $4,300, H Tiessen Ottawa Ont $3,500.

Other Types of Services $10,953.

GOVERNOR GENERAL AND LIEUTENANT-GOVERNORS

Clerical and Stenographic Assistance $11,010—Office Overload Ottawa Ont $11,010.

Management Consultants Contracts $5,000—C J Lochnan Ottawa Ont $5,000.

Other Types of Services $41,476.

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT

ADMINISTRATION PROGRAM

Accounting Services $144,603—Government of Canada—Supply and Services Ottawa Ont $135,920.

Commissionaire Services $59,116—Canadian Corps of Commissionaires Ottawa Ont $59,116.

Consulting Services $132,201—Crease Company Victoria BC $13,302, D A Davidson Ottawa Ont $5,000, Government of Canada—Solicitor General Ottawa Ont $17,000 and Supply and Services Ottawa Ont $82,027, H T Vergette Ottawa Ont $3,188.

Fees, Honaria and Contact Expenses $11,944.

Messenger Services $6,328.

Nursing Counsellor Services $49,956—Government of Canada—National Health and Welfare Ottawa Ont $49,956.

Service Contracts $478,063—Alphatex Limited Ottawa Ont $70,848, G Attar Hassan Ottawa Ont $4,775, J Baud Ottawa Ont $6,265, J Belanger Ottawa Ont $4,963, J Bell Ottawa Ont $9,540, D Bouse Ottawa Ont $6,410, Canadian Association in Support of the Native Peoples Ottawa Ont $5,000, E Clow Ottawa Ont $4,412, F E Cosway Easterville Man $2,250, M Eldaoud Ottawa Ont $7,046, A Falkner Ottawa Ont $5,942, Government of Canada—Public Ser-

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

vice Commission Ottawa Ont $87,059 and Supply and Services Ottawa Ont $27,284, W Hockey Ottawa Ont $6,732, M P Jordan Harrowsmith Ont $2,000, C B Koaster Regina Sask $4,000, Le Groupe Prabe Ottawa Ont $5,000, V Mrzena Ottawa Ont $10,476, D Nicastro Ottawa Ont $12,761, A Nicholas Perth NB $3,500, R Orr Ottawa Ont $5,755, R Panjwani Ottawa Ont $4,596, P Pratt Ottawa Ont $7,213, P Sawyer Ottawa Ont $5,940, Systems Dimensions Limited Ottawa Ont $88,575, F Varion Ottawa Ont $5,845.

Tenant Services $330,190—Corporate Design Associates Limited Ottawa Ont $5,966, DDA Management Consultants Ltd Montreal Que $8,905, Government of Canada—Public Works Ottawa Ont $274,640, Sutton and Bell Toronto Ont $40,679.

Training and Educational Services $58,785—EAC Amy and Sons Limited Ottawa Ont $2,320, Government of Canada—Public Service Commission Ottawa Ont $20,331, The Mapla Leaf Language Centre Ltd Ottawa Ont $3,654, Waterloo Management Education Centre Waterloo Ont $14,467.

Typing, Clerical and Stenographic Assistance $57,894—Personnel Pool Ottawa Ont $18,788.

INDIAN AND ESKIMO AFFAIRS PROGRAM

Allowances—Mission Schools $5,862.

Artists and Designers Fees $11,568—B B and H Graphic Communications Ltd Ottawa Ont $2,561, Ball John Graphic Arts Services Ltd Ottawa Ont $4,866.

Board and Lodging—Handicapped Children $127,336—Alberta School for the Deaf Edmonton Alta $4,356. Frontenac County Board of Education Kingston Ont $2,770, Grande Prairie and District Grand Prairie Alta $2,350. Oo-Za-We-Kwan Centre Rivers Man $3,433 Sir James Whitney School Belleville Ont $18,300. The Haven Training School Clinton Ont $19,000.

Burial of Eskimos and Indians $349,843—Aurora Funeral Home Whitehorse YT $19,807. Leydons Funeral Home Calgary Alta $2,000. MacKenzie Funeral Home Prince Albert Sask $7,048, Sioux Lookout Funeral Home Sioux Lookout Ont $2,378.

Classroom Assistants $8,621.

Contracts—Pupil Residance Operations $424,898—Aucoin Group Home Watson Lake YT $25,740, Coad Group Home Ross River YT $25,740, Corp Episcopale Catholique Romaine de la Baie James Moosonee Ont $257,115, McGaphy Group Home Upper Liard YT $25,740, Old Sun Community College Gleichen Alta $50,000, Upper Liard Group Homes Ross River YT $13,740.

Contracts with Bands and Indian Associations $1,030,342—Aeyoch-Inuit Corp of Great Whale River Great Whale River Que $122,083, Arts and Crafts Tannery Research Whitehorse YT $2,480, Attikamer Band Council Lac St Jean Que $21,000, Bella Bella Band Council Bella Bella BC $2,208, Bigstone Band Desmarais Alta $7,200, Cross Lake Band Cross Lake Man $3,200, Eastmain Band Acc Val d'Or Que $7,114, Fort Alexander Band Fort Alexander Man $11,871, Grand Council of the Crees Montreal Que $33,100, Inuit Community Council Fort Chimo Que $120,732; Payne Bay Que $7,205; George River Que $6,616; Inoucdjouac Que $60,948; Koartac Que $3,804; Povungnituk Que $65,219, and Sugluk Que $78,914, Kitkatla Band Council Kitkatka BC $8,400, Lake St Martin Band Council Lake St Martin Man $5,546, Mair Winston Victoria BC $18,110, Maniituk Incorporation of Ivujivik Ivujivik Que $17,605, National Indian Arts & Crafts Surrey BC $156,700, National Indian Brotherhood Surrey BC $43,000, Old Factory Band Val d'Or Que $4,400. Valley River Band Valley River Man $4,000.

Daily Transportation of Pupils $4,537,437—A A A Charter Ltd Clearbrook BC $34,210, Anchor Transit Ltd Duncan BC $9,869, Beverley Bresette Forest Ont $43,364, Tom Bigchild Rocky Mountain House Alta $20,574, Blackfoot Bus Co-op Gleichan Alta $260,701, Blood Band Bus Co-op Cardston Alta $619,824, Borgeault Bus Lines Chapleau Ont $5,270, Broadview School Unit Broadview Sask $15,312, Bruce County Board Chesley Ont $2,192, E Buffalo Wetaskiwin Alta $49,982, J M Bullfrog Fort George Que $9,590, Cache Creek Motors Ltd Cache Creek BC $15,695, Carlos Transport Naughton Ont $2,753, Charterways Sault Ste Marie Ont $2,496, Chehalis Bus Lines Chehalis Lake BC $22,320, Cold Lake Tribal Admin Grande Centre Alta $5,176, Sam Côte Maniwaki Que $25,603, Côte Nord Regional School Board Hauterive Que $15,099, County of Westaskiwin Wetaskiwin Alta $6,992, County of Grande Prairie Alta $2,706, County of St Paul St Paul Alta $4,095, Cupar School Unit <28 Cupar Sask $2,152, P David Vilna Alta $4,422, Doug's Service Garage Ashmont Alta $54,983, Dryden Board of Education Dryden Ont $2,448, East Smoky School Division Valleyview Alta $22,020, Elijah Etienne Oka Que $43,558, N Francis Harrison Mills BC $11,820, Fort Frances Rainy River Board of Education Fort Frances Ont $47,009, Frontier School Division Winnipeg Man $120,020, Graveling Enterprises Ltd Lytton BC $9,348, Gulf Regional School Board Sept Iles Que $4,502, Haida Coach Lines Prince Rupert BC $66,313, Heaslip Motors Ltd Hagersville Ont $99,962, D Heggie Smithers BC $24,997, Immaculata School Burns Lake BC $3,350, Iron Range Bus Lines Sioux Lookout Ont $21,587, R Iverson Williams Lake BC $14,025, Kay's Transportation Ltd North Vancouver BC $29,400, Kelsey Bus Lines The Pas Man $2,270, R Kent Chase BC $2,145, Kinney G and Associate Prince Rupert BC $13,965, Nelson J Kor New Hazelton BC $29,532, Lake Temiscaming School Board Ville Marie Que $25,656, R Leighton & R Hopkins Wallaceburg Ont $7,363, A Levi Big Cove NB $29,580, Liard Indian Band Watson Lake YT $5,587, Littoral School Board Sept-Iles Que $5,888, W T Lucas Ponoka Alta $36,539, Glen MacIver Blind River Ont $9,284, Province of Manitoba—Finance Winnipeg Man $13,413, Sam A Martin Ohsweken Ont $41,223, Mitche Wais Maynard Grande Centre Alta $80,321, Medstead School Unit Medstead Sask $2,938, Mine Centre School Board Mine Centre Ont $32,667, Misty Islands Transport Prince Rupert BC $25,148, Muskoka District Board Muskoka Ont $12,627, Nelson and Henry Co Brandon Man $2,074, Oliver Nelson Brandon Man $4,665, Paul Band Duffield Alta $12,142, Peigan Band Bus Co-op Pincher Creek Alta $134,215, Pelly Trail School Div Russell Man $2,033, Alex Piche Wetaskiwin Alta $22,511, O J Polckies Woodstock NB $3,300, Prince Albert and Northern Bus Lines Prince Albert Sask $42,917, Norman Quinney Frog Lake Alta $43,545, Henry Raine Wetaskiwin Alta $16,188, Oliver Raine Wetaskiwin Alta $4,237, Saskatoon Public School Dist Saskatoon Sask $2,178, Sault Ste Marie Board of Education Sault Ste Marie Ont $20,316, School District—<27 Williams Lake BC $11,923; <52 Prince Rupert BC $20,199, <56 Vanderhoof BC $3,770 and <85 Port Hardy BC $4,010, V E Sharkey Heinsburg Alta $9,443, B Shetterley Osnaburgh House Ont $2,070, A Short Kyuquot BC $2,400, Trout Lake Transportation Big Trout Lake Ont $4,162, Two Cities Transit Sault Ste Marie Ont $16,973, Weona Bus Co-op St Paul Alta $249,784, West Cove Motor Sports Darwell Alta $4,120, Western Bus Lines of British Columbia Kamloops BC $7,830, West Parry Sound Board West Parry Sound Ont $28,000, Lawrence Wildcat Wetaskiwin Alta $24,302, Sam Wildcat Hobbema Alta $25,649.

Data Processing Services $91,018—Systems Dimensions Ltd Ottawa Ont $80,137.

Employment and Placement Services Contracts $3,826.

Forestry Surveys $15,661—Government of Canada—Energy Mines and Resources Ottawa Ont $12,834.

Indian Consultation—Honoraria $235,189—Indian Rights for Indian Women Summerland BC $7,500, Mic Mac Development Shubenacadie NS $2,219, National Indian Brotherhood Ottawa

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

Ont $9,312, Native Women's Society Chase BC $3,720, Research and Liason (Band) Whycocomagh NS $3,000.

Inspection of Schools $3,023.

Interpreters Fees $3,100.

Leadership Training Course $238,187—Confederation College of Arts Thunder Bay Ont $4,105, Native Women's Association of Canada Thunder Bay Ont $4,696, Oo-Za-We-Kwun Centre Rivers Man $16,361, Shoal Lake Band # 39 Kenora Ont $20,000, M Shuter Prince Albert Sask $2,346.

Legal Fees and Court Costs $159,681—Bank of Montreal Edmonton Alta $43,450, Lybrand Cooper Edmonton Alta $17,075, Hooper Holems and Buezau Basking Rislyle NJ USA $2,109, Manitoba Inspectorate Winnipeg Man $2,250, W C Thomas Calgary Alta $2,095, Thompson Dorfman Sweatman Winnipeg Man $2,097.

Local Board and Lodging for Children $8,200,135—Andrew Boucher Fort Chipewyan Alta $2,104, The Bay Northern Stores Montreal Que $3,130, Bethany Home Saskatoon Sask $5,998, Community Centre Carcross YT $18,618, Dept of Human Resources Victor YT $54,609, Drumheller Valley School Drumheller Alta $35,450, Health Dept Winnipeg Man $2,068, Littoral School Board Sept-Iles Que $3,744, P Martselds Fort Smith NWT $10,830, Minister of Finance—Fredericton NB $95,927; Victoria BC $4,085,518 and Winnipeg Man $422,954, Gerda Nychypopuk Thompson Man $2,030, Poorman Residence Quinton Sask $2,800, Province of Saskatchewan—Dept of Social Services Regina Sask $117,876, Ranch Ehrlo Regina Sask $31,029, Regional School Board Sept Iles Que $61,872 and Hauterive Que $3,420, Mrs Ross Cross Lake Man $4,227, Social Affairs Minister Quebec Que $111,108, Maria Schromm Thompson Man $2,030, Social Service Hauterive Que $176,767 and Gaspe Que $89,984, Sun Star House Society Saskatoon Sask $4,860, Territorial Treasurer Whitehorse YT $362,938.

Maintenance Allowance—Education and Rehabilitation $11,235,214—Abitibi Paper Company Hudson Ont $2,940, Administration Family Children Welfare Halifax NS $42,436, Algoma Home for Aged Thessalon Ont $5,614, Anahim Lake Student Residence Anahim Lake BC $11,100, Mrs C Anderson Thompson Man $12,576, The Bay Northern Stores Montreal Que $4,505, E Beardy Thompson Man $4,200, Brandon University Brandon Man $46,506, Childrens' Aid Society Truro NS $2,292, Community Centre Carcross YT $7,462, Comptroller's Office University of Winnipeg Winnipeg Man $13,434, F J Davey Sault Ste Marie Ont $33,686, Department of Education Regina Sask $12,078, Department of Social Services—Charlottetown PEI $7,924 and Regina Sask $125,509, District of Kenora Home for the Aged Ont $3,928, Espanola Board of Education Espanola Ont $13,667, Extendicare Parkside Regina Sask $4,554, Fairview Care Home The Pas Man $7,697, Family Childrens' Service Windsor NS $2,758, Frontier School Division Winnipeg Man $90,540, Good Shepherd Winnipeg Man $2,572, Government of Canada—Supply and Services Charlottetown PEI $32,098, Half-Way House Whitehorse YT $6,659, Indian Metis Freindship Centre Regina Sask $2,160, Kirkland Lake Board of Education Kirkland Lake Ont $4,279, Lady Willingdon Nursing Home Ohsweken Ont $2,604, Mary Malcrow Thompson Man $3,748, Minister of Finance Winnipeg Man $789,625, Montreal Lake Childrens Home Timber Bay Sask $28,200, 72 Motor Hotel Sioux Lookout Ont $4,970, Native Alcohol Council Regina Sask $19,577, Nipissing Board of Education North Bay Ont $100,844, Northern Light Gospel Mission Red Lake Ont $62,928, Northern Youth Programs Dryden Ont $29,180, Oakview Nursing Home Winnipeg Man $2,326, Old Factory Band Val d'Or Que $5,587, Pinaow Wachi Norway House Man $176,956, Pinaow Wachi Ltd Prince Albert Sask $8,010, Prince Albert District Prince Albert Sask $15,116, Prince Albert Lions Nursing Home Prince Albert Sask $2,066, Ranch Ehrlo Regina Sask $39,612, Rexton Lines Nursing Home Rexton NB $2,211, Mrs B Ross Cross Lake Man $10,544, Rupert House Band Val d'Or Que $10,196, Saddle Lake District St Paul Alta $16,324, Saskatchewan Council for Crippled Children Regina Sask $3,933, Saskatoon Association for Mentally Retarded Saskatoon Sask $7,071, Saskatoon Sanitorium Saskatoon Sask $2,163, Sault Ste Marie Board of Education Sault Ste Marie Ont $40,310, School District # 27 Williams Lake BC $2,025, School for the Deaf Saskatoon Sask $17,358, Service under Pins Cowansville Que $4,420, Shawinigan Lake School Shawinigan Lake BC $5,540, Spring Garden Villa Sydney NS $2,213, Steinbach Bible Institute Steinbach Man $4,531, Sudbury Board of Education Sudbury Ont $14,543, Sturgeon Lake Band Deer Ridge Sask $2,127, St Norbert Nursing Home St Norbert Man $17,204, St Paul's Nursing Home The Pas Man $6,534, Territorial Treasurer Whitehorse YT $3,032, Teulon Residences Teulon Man $60,418, Timmins Board of Education Timmins Ont $55,285.

Maintenance of Juvenile Delinquents $51,937—Administration Family Child Welfare Halifax NS $12,284, Ranch Ehrlo Regina Sask $28,748.

Medical Examinations $2,401.

Other Business or Specialist Services $6,539,001—Abenaki Motel Truro NS $4,245, Aerosystems Canada Dorval Que $2,866, Alberta Appraisal Co Edmonton Alta $4,200, Alberta Institute of Pedology Edmonton Alta $2,427, Euala Antone Southwold Ont $4,200, Applied Marine Research Halifax NS $8,485, David Ardish Whitehorse YT $5,420, Athabasca Band Administration LaRonge Sask $4,500, Babcocks Transfer Amherst NS $4,700, Barnhart & Associates Manotick Ont $70,136, Edythel Baston Meadow Lake Sask $2,190, Best Reimer & Co Merritt BC $3,353, Big Cove Band Big Cove NB $2,421, K H Bishop Winnipeg Man $3,760, Blaine Lake School Unit Blaine Lake Sask $24,630, Blood Tribe Administration Standoff Sask $5,000, Blue Quills Native Education St Paul Alta $48,635, Board of Education Big Cove NB $2,984, Board of School Trustees School District # 85 Port Hardy BC $3,115, George Bunting Whitedog Ont $6,048, Burch Findlay McFarlane Winnipeg Man $4,490, C & D Rentals High Level Alta $5,889, Camosun College Victoria BC $9,338, Kevin P Campbell West Vancouver BC $2,000, Campbell Sharp Nash and Field Vancouver BC $4,999, Canadian Executive Services Overseas Montreal Que $117,783, Central Marketing Services Ottawa Ont $50,361, CESO Montreal Que $8,992, Charest & Rivet St Michel Des Saints Que $32,545, Cheanah Developments Ltd Victoria BC $4,815, Christian Workers Centre Paris Ont $2,277, City of Edmonton Social Services Dept Edmonton Alta $2,410, Clement Freres Ltée Quebec Que $2,406, André Cloutier Roberbal Que $2,561, Como Lake Private Hospital Coquitlam BC $3,447, John Commanda Maniwaki Que $6,000, Construction Latendress St Bruno Vendiere Que $2,529, Coopers & Lybrand Regina Sask $27,619, Corporation College Manitou. La Macaza Que $159,395, Cunningham & Rivard Appraisals North Vancouver BC $2,917, Cupples Communication Assc Ltd Toronto Ont $166,500, Deloitte Hasking & Sell Calgary Alta $3,250, Department of Advance deducation Edmonton Alta $75,000, Department of Social Services Halifax NS $12,599, Department of Tourism Regina Sask $15,743, Doggett and Kowalchuk Thunder Bay Ont $2,010, Dryden Board of Education Dryden Ont $19,040, C M Duncan Ottawa Ont $2,250, Dunwoody & Company Kenora Ont $3,000, Elijah Smith & Dougall MacDonald Whitehorse YT $15,000, Epec Consulting Western Ltd Calgary Alta $27,375 and Regina Sask $14,669, Espanola Board of Education Espanola Ont $17,118, Federation of Saskatchewan Indians Regina Sask $25,589, Fort Frances Rainy River Board of Education Fort Frances Ont $100,261, Fort Frances R C School Board Fort Frances Ont $7,200, Frontier School Division Winnipeg Man $11,720, E J Gaboury and Associates North Vancouver BC $4,807, Gaboury Lussier Sigurdson North Vancouver BC $40,657, Garden Hill Indian Crafts Island Lake Man $3,691, Gascoigne Swanson Begg North Battleford Sask $12,093, General Hospital Whitehorse YT $22,056, General Recorders Ltd Montreal Que $7,691, J Gladstone Cardston Alta $28,000, R Good Nanaimo BC $2,209, Gov-

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

ernment of Canada—Energy Mines and Resources Ottawa Ont $700,329; Information Canada Ottawa Ont $4,770; Manpower and Immigration Ottawa Ont $19,275; Public Works Ottawa Ont $51,332; Secretary of State—Public Service Commission Ottawa Ont $5,000; Supply and Services Ottawa Ont $160,321 and Veterans Affairs Ottawa Ont $67,000, Government of Northwest Territory Yellowknife NWT $37,000, Grant MacEwen Community College Edmonton Alta $8,000, Greyhound Lines of Canada Calgary Alta $2,915, Howard P Hamilton Calgary Alta $7,150, Hardy & Associates Calgary Alta $3,847, Heritage Realty Projects Ltd Vernon BC $5,000, Hilderman Garry & Associates Winnipeg Man $2,024, Hlagard Venture Analysis Ltd Edmonton Alta $2,500, Holley McKay & Co Whitehorse YT $3,322, Honeywell Limited Ottawa Ont $10,571, Hudson's Bay Co Winnipeg Man $12,880, Human Behaviour Research Group Ltd Toronto Ont $4,500, Imanio Marketing Ltd Ottawa Ont $62,500, In CEP Ltd Quebec Que $4,000, Indian Association of Alberta Edmonton Alta $37,930, Institute for Northern Studies Saskatoon Sask $7,104, Interior Native Driving School Quesnel BC $3,900, International Co-op Housing Development Association Washington DC USA $31,033, Jasper Carter Association Courtenay BC $5,710, John Smith Band Prince Albert Sask $3,900, Kelsey School Division The Pas Man $14,211, Kenora District R C School Board Kenora Ont $74,800, Kent Board of Education Chatham Ont $13,538, E Klassen Vancouver BC $5,908, Kurt Salmon Association Ltd Montreal Que $5,000, G Lathlin The Pas Man $2,550, Laurentian Institute for Social and Economic Development Ottawa Ont $9,600, Laventhol & Howath Calgary Alta $3,200, Lavoy Bennett Cardston Alta $2,161, Little Red River Tweedsmuir Sask $3,000, Art Lloyd Kamsack Sask $3,028, London Board of Education London Ont $7,161, Dr J W C MacEwan Calgary Alta $10,500, Winston Mair Victoria BC $8,344, Mamaoh Handicraft Broadview Sask $3,520, Manitoba Housing Winnipeg Man $11,292, Manitou Community College La Macaza Que $2,051, Manwescana Ltd Claresholm Alta $2,548, Marion Lawrence Saskatoon Sask $3,600, McBee Company Halifax NS $2,264, McIvor Eaket Macdonald Meadow Lake Sask $7,932, McLaughlin Development Ottawa Ont $19,000, Medstead School Unit Medstead Sask $2,586, D Milnyk Agencies Koostatak Man $2,570 Mine Centre School Board Mine Centre Ont $11,276, Minister of Finance—Fredericton NB $27,708; New Westminster BC $23,034; Victoria BC $166,193 and Winnipeg Man $150,582, Ministry of Social Affairs Quebec Que $19,724, Leonard Mitchell Poplar River Man $3,000, Municipality Co of Cape Breton Sydney NS $6,207, Wm Mustard Winnipeg Man $8,479, C B Muxlow Vancouver BC $2,350, National Indian Brotherhood Ottawa Ont $23,000, Native Brotherhood Whitehorse YT $5,075, Native Council of Canada Ottawa Ont $3,498, Native Educational Council St Paul Alta $5,000, Nipissing Board of Education North Bay Ont $75,558, Noiseux Lyonnais Gascon Bedard Lussier Senecal and Association Montreal Que $3,839, North Shore Board of Education Blind River Ont $19,929, North Shore District R C Board Blind River Ont $7,028, Northway Survey Corporation Toronto Ont $5,000, Northwest Hydraulic Consultants Edmonton Alta $4,540, Okemayses and Bearoys Agric Duke Lake Sask $3,950, Oldman River Regional Planning Commissions Lethbridge Alta $2,065, Oneidas of the Thames Band Southwold Ont $5,012, Ontario Co-operative Brampton Ont $60,375, Ontario Federation of Indian Friendship Centres Toronto Ont $4,500, Parkland School Unit Shellbrook Sask $5,421, R S Pasco Ashcroft BC $2,000, Peat Marwick Co Ponoka Alta $9,000 Pehtokahanopewin School Cutknife Sask $39,480, Pelly Trail School The Pas Man $5,653, Personnel Consultants Ltd Ottawa Ont $2,750, J J Pete Regina Sask $2,715, P M Associates Winnipeg Man $5,000, Polansky and Assoc Montreal Que $4,289, Popper and Association Montreal Que $6,300, Preeu Productions Toronto Ont $4,600, Protestant Regional School Chateauguay Valley Chateauguay Que $37,443 and Western Quebec Hull Que $3,837, Province of Saskatchewan—Agriculture Regina Sask $74,849 and Provincial Treasurer Regina Sask $25,256 and Edmonton Alta $2,949, Psychologie Quebec Ste Foy Que $2,700, Qu'Appelle Indian School Council Lebret Sask $4,455, Ranch Ehrlo Regina Sask $5,168, E Reid and Associates Vancouver BC $9,586, Alain Rioux CA Lac St Joseph Que $3,121, Rocky Mountain School Rocky Mountain House Alta $2,962, P S Ross and Partners Halifax NS $5,532 and Calgary Alta $4,052, Sabaskone Band Nestor Falls Ont $5,000, Saint Mary's School Chilliwack BC $2,100, Samson Belair Cote Lacroix Quebec Que $7,094, Saskatchewan Indian Cultural College Saskatoon Sask $56,376, Sault Ste Marie Board of Education Sault Ste Marie Ont $36,087, Sault Ste Marie RC Board of Education Sault Ste Marie Ont $4,850, Scanad Integrated Development Woodstock Ont $2,294, School District—# 27 Williams Lake BC $9,720; # 30 Kamloops BC $3,650; # 76 Agassiz BC $8,722 and # 88 Terrace BC $5,237, Sechelt Indian Band Sechelt BC $3,477, Sheraton Marlboard Motor Inn Saskatoon Sask $2,062, John Sifton Ottawa Ont $2,200, Simon Fraser Private Hospital Prince George BC $53,257, Smallboy Band Edson Alta $24,485, S Sock Big Cove NB $2,100, Social Services—Centre Gaspe Que $40,000, Laurentide-Lanaudiere Joliette Que $35,349 and Saguenay Lac St Jean Chicoutimi Que $15,856, Paul St Jacques Saskatoon Sask $2,120, Robert St Pierre Outremont Que $3,400, J M Standeven and Co Campbell River BC $5,000, Stanley & Associates Edmonton Alta $9,229, Sudbury Board of Education Sudbury Ont $11,316, Sweetgrass Band Gallivan Sask $4,000, TA'AH Lodge North Vancouver BC $2,931, Tera Environmental Vancouver BC $4,999, The Saskatchewan Indian Prince Albert Sask $9,942, Thorne Riddell & Company Fredericton NB $2,415 and Regina Sask $10,500, Timmins Board of Education Timmins Ont $28,942, Underwood McLellan and Associates Ltd Regina Sask $4,737 and Winnipeg Man $13,625, Unies/United Engineering Winnipeg Man $7,963, Union of New Brunswick Indians Fredericton NB $8,897, Union of Nova Scotia Indians Sydney NS $5,000, University of: Calgary Calgary Alta $30,500; St Francis Xavier Antigonish NS $4,143; Saskatchewan Saskatoon Sask $48,791 and Western Ontario London Ont $80,030, Wm Van Zoest Faro YT $3,340, Victory Motors North Battleford Sask $3,594, Wakaw School Unit Wakaw Sask $14,232, Walch & Company Calgary Alta $2,896, R Weitzel Silver Ridge Man $5,591, Wickens Holmes & Co Vancouver BC $2,225, Sam Wildcat Hobbema Alta $40,355, D Wilkinson Fort St James BC $5,000, Willette MacMahan & Co Edmonton Alta $11,000, Williams & Wilson Public Relations Edmonton Alta $7,882, City of Winnipeg Man $9,338.

Photographers Services $35,295—Bird and Hale Ltd Toronto Ont $3,754, Government of Canada—Energy Mines and Resources Ottawa Ont $8,198.

Protection Services $622,190—Canadian Corps of Commissionaires Ottawa Ont $23,884, Minister of Finance Victoria BC $175,202, Social Affairs Ministry Quebec Que $23,879, Social Services Centres Hauterive Que $180,498; Hull Que $75,205; Longueuil Que $91,814 and Trois Rivières Que $4,982,

Public Relations Contracts $87,947—D Nicholas Fredericton NB $6,500, Nancy Gelber Winnipeg Man $17,000, Patrick MacAdam Ottawa Ont $6,400, Ontario Editorial Bureau Toronto Ont $5,420, Williams and Wilson Edmonton Alta $2,400.

Service Charge—Acquisitions $1,412,204—Government of Canada—Supply and Services Ottawa Ont $1,412,204.

Service Charge Central Travel Services $3,111.

Service Charge Printing $35,035.

Service Charge Removals $101,831.

Service Contracts Other $1,102,913—Airt Research Toronto Ont $2,800, Alphatext Ltd Ottawa Ont $3,329, Anglican Church Schumaehen Ont $7,249, Association of Indians Quebec Que $3,500, Association Inuksiutiit Laval University Quebec Que $8,087, M Barrett Quebec Que $2,577, Bird and Hale Ltd Toronto Ont $3,360, Busse Building Supplies Kenora Ont $3,476, D Bur-

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

goyne London Ont $3,500, C & D Rentals High Level Alta $2,150, Canadian British Consultants Halifax NS $2,399, Canadian Executive Service Montreal Que $37,191, Capital Co-op Fredericton NB $11,970, City & Country Mechanical Calgary Alta $8,677, Community Development Huron Village Que $2,500, Department of Social Services Regina Sask $61,176, D Frances New Westminster BC $2,000, Franson Ventures Ltd Regina Sask $4,185, Gartner Lee Associates Willowdale Ont $2,850, M A Gill Ottawa Ont $2,000, Irving Goodleaf Caughnawage Que $11,211, Government of Canada—Energy, Mines and Resources Ottawa Ont $59,646; Public Works Ottawa Ont $2,732 and Secretary of State—Public Service Commission Ottawa Ont $3,500, J Graham London Ont $2,500, T Green Kenora Ont $2,700, J P Hoyt Whitehorse YT $4,398, J & J Mechanical Selkirk Man $3,372, P A Jarques Saskatoon Sask $5,175, Jeffers Eldred Ltd Ottawa Ont $7,148, K B M Foresting Consultant Thunder Bay Ont $4,370, S Kosy Vancouver BC $2,250, Kutchin Consultants Whitehorse YT $2,680, E Leuenberger Nakina Ont $2,500, Dr Peter Lewin Toronto Ont $2,880, Longue Pointe Municipality Mingan Cté Duplessis Que $5,000, G MacCannell Whitehorse YT $3,000, May & Associates Don Mills Ont $2,000, R Milligan Yellowknife NWT $3,279, Oblate Indian Eskimo Society Ottawa Ont $2,732, Old Crow Co-op Old Crow YT $3,750, Ontario Editorial Bureau Toronto Ont $15,973, Publicity Services Ltd Montreal Que $18,252, Reserve Management Ltd Vernon BC $4,579, Revill Associates Belleville Ont $2,250, Dr S Rigly Melno Park Cal USA $2,400, M A Shannon Pakenham Ont $15,800, Society for Conservation Quebec Que $11,980, Spanish River Band Sault Ste Marie Ont $3,510, St Pierre and Associates Ste Foy Que $27,479, Thorne Riddell Company Fredericton NB $4,976, Union of: New Brunswick Indians Fredericton NB $17,500 and Nova Scotia Indians Sydney NS $17,500, Videanth Productions Quebec Que $3,003.

Stenographic Assistance $152,248.

Trainees $1,233,711—Clothing $9,684; Personal Allowances $946,680; Travelling Expenses $244,610 and Tuition $32,737.

Tuition—College and University $1,069,614—Board of Education of: Hamilton Hamilton Ont $2,222; Lakehead Thunder Bay Ont $40,363; Lake Superior Schreiber Ont $41,294 and Nipigon-Red Rock Nipigon Ont $24,112, College of: Cambrian Sudbury Ont $3,241; Lambton Sarnia Ont $3,140; Manitou La Macaza Que $7,949; Muskwachees Cultural Hobbema Alta $39,731 and Saskatchewan Indian Cutural Saskatoon Sask $14,825, Ferland Public School Ferland Ont $29,627, Grand Council # 9 Timmins Ont $3,750, Herzig Institute Toronto Ont $2,345; School Board of: Armstrong Armstrong Ont $7,020; Lakehead District RC Thunder Bay Ont $50,050, Michipicoten Wawa Ont $6,300; Nipigon-Red Rock Nipigon Ont $14,855; North Superior District RC Thunder Bay Ont $12,990 and Schreiber-Terrace Bay RCS Schreiber Ont $13,235, Union of New Brunswick Fredericton NB $4,317, University of: Alberta Edmonton Alta $5,013; Brandon Brandon Man $81,802; Calgary Calgary Alta $28,014; Carleton Ottawa Ont $3,622; Dalhousie Halifax NS $11,215; Lakehead Thunder Bay Ont $65,997; Laurentian Sudbury Ont $3,625; Lethbridge Lethbridge Alta $7,195; New Brunswick Fredericton NB $12,423; Nipissing North Bay Ont $2,710; Ottawa Ottawa Ont $4,467; Quebec Montreal Que $5,290; Stanford Palalto Cal USA $3,860; St Mary's Halifax NS $3,650; St Thomas Fredericton NB $17,357; Toronto Toronto Ont $12,000; Trent Peterborough Ont $30,824; Saskatchewan Regina Sask $7,840; Saskatoon Saskatoon Sask $30,726; Western Ontario London Ont $7,141 and Winnipeg Winnipeg Man $2,306.

Tuition—Departmental Training $42,020.

Tuition—Elementary and Secondary Schools $45,300,456—Alanwater Public School Board Thunder Bay Ont $14,000, Amos School Board Amos Que $103,970, Arcola School Unit # 10 Arcola Sask $113,400, Armstrong Public School Board Armstrong Ont $3,200, Assumption School Powell River BC $47,328, Auden Public School Board Auden Ont $22,500, Baie Des Chaleurs School Board Carleton Que $74,298, Balcarres Consolidated School Unit Balcarres Sask $98,780, Battleford Development Centre North Battleford Sask $3,375, Beaverlodge R C Division Beaverlodge Alta $6,325, Bicknell Public School Board Hearst Ont $33,500, Biggar School Unit # 50 Biggar Sask $195,255, Blaine Lake School Unit Blaine Lake Sask $220,627, Halifax School for the Blind Halifax NS $3,133, Board of School Trustees District # 75 Mission BC $2,255, Borderland Unit Rockglen Sask $13,440, Bonnyville Regional School Division Bonneyville Alta $31,645, Bonneyville School Division # 46 Bonneyville Alta $23,640 and Division # 2265 Bonneyville Alta $70,170, Brant County Board of Education Brantford Ont $111,905, Broadview School Unit Broadview Sask $162,695, Bruce County Board of Education Chesley Ont $197,336, Bruce-Grey County Board of Education Carlsrule Ont $6,143, Calgary Board of Education Calgary Alta $196,158, Calgary Seperate School Board Calgary Alta $134,571, Calgary School Division # 41 Calgary Alta $115,498, Campbellton School Board Campbellton NB $338,001, Canfield School District Area Board Frazerdale Ont $34,935, Cardston School Division # 2 Cardston Alta $1,025,040, Carleton RC School Ottawa Ont $5,850, Catherine Whyte Multicultural Centre Cold Lake Alta $9,364, Catholic Municipal School Schefferville Que $526,338 Caughnawaga Indian Way School Caughnawaga Que $23,218, Central Algoma Board of Education Richards Landing Ont $16,125, Chapleau Board of Education Chapleau Ont $26,002, Chaveau Regional School Board Neufchatel Que $65,750, City of Sydney School Board Sydney NS $40,847, Clayton Brown Public School Hearst Ont $2,344, Cochrane Iroquois Falls Board of Education Cochrane Ont $9,891, Cochrane High School Regina Sask $8,965, Colchester East Hants Truro NS $73,724, Colchester Amalgamated School Truro NS $83,045, Cold Lake RC Division # 64 Cold Lake Alta $67,035, Côte Nord School Board Hauterive Que $171,955, County of Grande Prairie Grande Prairie Alta $29,412; Lac St Anne Sangudo Alta $106,431; Minburn Vegreville Alta $2,060; Newell # 4 Brooks Alberta $64,000; Parkland Stoney Plain Alta $97,148; Ponoka Ponoka Alta $167,991, St Paul St. Paul Alta $316,402; Smoky Lake # 13 Smokey Lake Alta $70,560; Vulcan Vulcan Alta $187,771; Wetaskiwin Wetaskiwin Alta $42,805 and Wheatland Strathmore Alta $222,842, Cuivre School Board Rouyn Que $31,350, Cupar School Unit # 28 Cupar Sask $305,126, Deux-Montagnes School Board St Eustache Que $7,672, Deux-Montagnes Regional School Board St Eustache Que $9,240, Diocese of Prince George BC $401,919, Drumheller Valley School Division Drumheller Alta $84,437, Dryden Board of Education Dryden Ont $276,780, Durham County Board of Education Cobourg Ont $3,248, East Smoky School Division Valleyview Alta $6,980, Eastern Regional School Board Quebec Que $74,368, Eastern Regional Quebec School Quebec Que $98,553, Edmonton Res School Division #7 Edmonton Alta $181,327, Edmonton School Division Edmonton Alta $39,021, Edmonton Association for Retarded Children Edmonton Alta $27,636, Espanola Board of Education Espanola Ont $7,704, Exshaw School Division # 1699 Exshaw Alta $145,053, Ferland Public School Board Ferland Ont $7,000, Fort Frances Board of Education Fort Frances Ont $278,836, Fort Frances R C School Board Fort Frances Ont $165,310, Fort McMurray R C School Division Fort McMurray Alta $11,576, Fort McMurray School Division # 2833 Fort McMurray Alta $2,700, Fort Vermilion R C School Division Fort Vermilion Alta $10,161, Fort Vermilion School Division # 52 Fort Vermilion Alta $736,509, Foothills School Division # 38 High River Alta $64,470, J Frank Tofino BC $13,255, Frontier School Division # 48 Winnipeg Man $62,175, Gaspesia Regional School Board New Carlisle Que $39,269, Geraldton Public and High School Boards Geraldton Ont $112,900, Geraldton Roman Catholic School Board Geraldton Ont $93,900, Glen Avon Protestant School Division St Paul Alta $153,282, Govan School unit # 29 Govan Sask $542,368, Grande Centre R C School Division Grande Centre Alta $7,200, Grande Prairie School Division # 2357 Grande Prairie Alta $20,000, Graton R C District # 13 Regina Sask $22,429, Grenfell

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

Consolidated School District # 150 Grenfell Sask $34,595, Grey County Board of Education Markdale Ont $68,066, Gulf Regional School Board Sept Îles Que $354,266, Haldimund Board of Education Cayuga Ont $651,583, Halifax School for the Blind Halifax NS $30,211, Harricana School Board Amos Que $73,491, Hastings County Board of Education Belleville Ont $164,073, Haute-Gatineau School Board Maniwaki Que $59,526, Haut St Maurice School Board La Tuque Que $101,782, Hearst Board of Education Hearst Ont $11,580, Hearst Public School Board Hearst Ont $190,000, Henri Bourassa Regional School Board Mont Laurier Que $88,346, High Prairie School Division # 48 High Prairie Alta $322,997, High Prairie R C School Division # 56 High Prairie Alta $35,308, Ile à la Crosse Northern School Board Ile à la Crosse Sask $9,547, Immaculate Conception School Vancouver BC $31,746, Independent School District Warroad Minn USA $2,863, Indian Head School Unit # 19 Indian Head Sask $100,392, James Bay Education Centre Moosonee Ont $4,134, Kamsack School Unit # 35 Kamsack Sask $199,939, Kapuskasing Board of Education Kapuskasing Ont $8,925, Kapuskasing Public School Board Kapuskasing Ont $3,400, Kelsy School Division # 45 The Pas Man $110,112, Kenora Board of Education Kenora Ont $127,593, Kenora Roman Catholic Separate School Board Kenora Ont $382,-107, Kent County Board of Education Chatham Ont $473,017, Kent County Roman Catholic Separate School Board Chatham Ont $5,081, Kinistino School Unit Kinistino Sask $97,252, Kirkland Lake Board of Education Kirkland Lake Ont $11,539, La Jeune Lorette School Board Loretteville Que $24,173, La Mauricie School Board Shawinigan Que $124,808, La Naudiere School Board Joliette Que $40,449, La Verendrye School Board Val d'Or Que $65,805, Lac La Biche School Division # 51 Lac La Biche Alta $147,178, Lac St Pierre School Board Nicolet Que $14,543, Lac Témiscaminque School Board Ville Marie Que $229,123, Lakefield College School Lakefield Ont $2,262, Lakehead Board of Education Thunder Bay Ont $34,930, Lakehead Public School Board Thunder Bay Ont $16,200, Lakehead Roman Catholic School Board Thunder Bay Ont $12,400, Lambton County Board of Education Sarnia Ont $451,922, Laurentian School Trustees Ste Agathe des Monts Que $2,825, Laurenvale School Board Rosemere Que $54,059, Lebel School Board Quevillon Que $3,366, Lethbridge C S Division # 9 Lethbridge Alta $38,137, Lethbridge School Division # 51 Lethbridge Alta $86,602, Littoral School Board Sept Îles Que $313,875, Louis Hemon School Board Dolbeau Que $387,056, Louis Joliet School Board Havre St-Pierre Que $163,872, London Board of Education London Ont $241,752, Loyola High School Montreal Que $13,362, Manitoba School for the Deaf Winnipeg Man $24,420, Manitou Community College La Macaza Que $16,655, Manitoulin Island Board of Education Little Current Ont $490,912, Maple Creek School Unit # 17 Maple Creek Sask $24,174, Mauricie School Board Shawinigan Que $33,133, Meadow Lake School Unit Meadow Lake Sask $350,506, Medstead School Unit Medstead Sask $141,360, Melfort School Unit # 54 Melfort Sask $39,280, Melville Comprehensive High School Melville Sask $13,203, Melville School Unit Melville Sask $13,571, Michipicoten Board of Education Wawa Ont $11,764, Middlesex County Board of Education Hyde Park Ont $133,704, Mine Centre School Board Mine Centre Ont $18,117, Minister of Finance—Fredericton NB $664,167; Victoria BC $9,609,780, and Winnipeg Man $4,751,724, Mont St Sacrement School Board Valcartier Que $5,634, Moose Factory Board of Education Moose Factory Ont $900,000, Moosonee District School Moosonee Ont $60,144, Municipal School Board Sydney NS $76,454, Municipality of the County of Inverness Inverness NS $18,904, Municipality of the County of Liverpool Liverpool NS $2,100, Mount St Joseph College Sault Ste Marie Ont $2,160, Muskoka District Board of Education Muskoka Ont $30,923, Niagara Christian School Saskatoon Sask $3,108, Nicola Valley Christian School Lower Nicola BC $16,894, Nipawin School Unit # 16 Nipawin Sask $43,657, Nipissing Board of Education North Bay Ont $99,112, Nipissing Separate School Board North Bay Ont $60,808, Norfolk Board of Education Simcoe Ont $16,761, North Island Regional School Board Chomedey Due $92,623, Northland School Division # 61 Peace River Alta $1,832,226, North Battleford Collegiate North Battleford Sask $18,495, North Battleford R C School North Battleford Sask $28,572, North Battleford School District North Battleford Sask $57,860, North Shore Board of Education Blind River Ont $44,832, North Shore R C Board Blind River Ont $45,264, Northern Light Gospel Mission Red Lake Ont $54,867, Northern School Board Prince Albert Sask $1,206,049, Northern Youth Programs Dryden Ont $41,052, Northfield Mount Hermon School East Northfield Mass USA $11,682, Northside Victoria School Board North Sydney NS $3,406, Northumberland & Newcastle County Board of Education Cobourg Ont $3,177, Ontario School Board Toronto Ont $2,984, Ontario Department of Education Toronto Ont $44,880, Ottawa Board of Education Ottawa Ont $15,720, Ottawa School Board Ottawa Ont $30,395, Our Lady of Perpetual Help Kamloops BC $4,080, Parksland School Unit # 63 Shellbrook Sask $234,504, Paynton Consolidated Unit Paynton Sask $64,710, Peace River School Division # 10 Peace River Alta $62,754, Peace River R C School Division Peace River Alta $2,000, Pelly Trail School Russel Man $18,639, Peterborough County Board of Education Peterborough Ont $174,615, Pigeon Lake Regional E C S Falcon Alta $8,800, Pincher Creek St Micheals R C School Division Pincher Creek Alta $99,923, Pincher Creek School Division # 29 Pincher Creek Alta $209,070, Ponoka R C School Division #95 Ponoka Alta $96,159, Prince Albert Comp # 5 Prince Albert Sask $71,549, Prince Albert Public School Prince Albert Sask $237,777, Prince Albert R C School Prince Albert Sask $90,021, Prince Albert School Unit Prince Albert Sask $112,844, Protestant Regional School Board of—Chateauguay Chateauguay Que $275,990; Greater Hull Aylmer Que $29,436; Greater Montreal Montreal Que $13,860; Greater Seven Island Sept Iles Que $226,130 and Western Quebec Hull Que $147,226, Provencher Regional School Board Nicolet Que $10,803, Province of Saskatchewan Department of Education Regina Sask $51,612, Queen of Angels School Dorval Que $4,550, Queen of Angels School Duncan BC $81,340, Ranch Ehrlo Regina Sask $2,032, Red Lake Board of Education Red Lake Ont $2,215, Regina Board of Education Regina Sask $19,425, Regina East School Unit Regina Sask $76,062, Regina R C Regina Sask $15,172, Regina School Unit # 21 Regina Sask $11,220, Regional Administration Unit 3 Charlottetown PEI $4,500, Regional Administration Unit 4 Montague PEI $36,080, Roberval School Board Roberval Que $5,060, Rocky Mountain School Division Rocky Mountain House Alta $38,174, Rosthern School Unit # 49 Rosthern Sask $184,845, Sacred Heart Convent Montreal Que $11,348, Saint Ann's Academy Kamloops BC $21,047, Saint Edmond's School North Vancouver BC $25,112, Saint James School Vernon BC $11,041, Saint Joseph's School Chemainus BC $29,161, Saint Mary's School Chilliwack BC $86,638, Saint Thomas Aquinas School North Vancouver BC $42,675, Saguenay School Board Chicoutimi Que $3,171, Saskatoon Board of Education Saskatoon Sask $34,232, Saskatoon Seperate School Board Saskatoon Sask $3,060, Sault Ste Marie Board of Education Sault Ste Marie Ont $167,570, Sault Ste Marie R C Board Sault Ste Marie Ont $87,118, School of Antigonish Antigonish NS $11,445, School for the Deaf Amherst NS $7,500, School Section # 1 Allanwater Thunder Bay Ont $47,550, School Section # 1 Savant Lake Savant Lake Ont $12,423, Sept Iles School Board Sept Iles Que $201,571, Simcoe County Board of Education Barrie Ont $224,866, Sir James Whitney School Belleville Ont $37,740, Smith School Port Alberni BC $2,958, St Georges School of Montreal Montreal Que $2,409, St Joseph's College North Bay Ont $2,050, St Paul School Division # 2228 St Paul Alta $167,978, St Paul Regional High School St Paul Alta $109,837, Ste Therese Enfant Jesus Fort George Que $164,111, Standstead College Standstead Que $2,101, Stormont Dundas & Glengarry County Board of Education Cornwall Ont $312,770, Stormont Dundas & Glengarry R C School Board Cornwall Ont $93,551, Sturgeon School Division # 24 Morinville Alta $48,289, Sturgis School Unit # 45 Sturgis Sask $36,098, Sudbury Board of Education Sudbury Ont $84,023,

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

Sudbury R C School Board Sudbury Ont $22,711, Sudbury District School Board Sudbury Ont $3,288, Sydney Day Care Centre Sydney NS $2,430, Tadoussac School Board Tadoussac Que $5,647, Teufon Residences Teulon Man $6,190, The Catholic Public School Kamloops BC $7,907, The Municipal Corp of Uranium City and District Uranium City Sask $5,609, The Winnipeg School Division Winnipeg Man $3,690, Thibault R C School Division # 35 Morinville Alta $11,868, Tiger Hills School Division Glenboro Man $2,683, Timiskaming Board of Education New Liskeard Ont $25,595, Timmins Board of Education Timmins Ont $78,160, Town of Glasgow New Glasgow NS $29,404, Tracadieche School Board Maria Cté Bonaventure Que $62,425, Truro Head Start Truro NS $4,875, Turtleford School Unit Turtleford Sask $176,054, Val d'Or School Board Val d'Or Que $195,406, Valleyview R C School Division # 84 Valleyview Alta $137,595, Wadena School Unit Wadena Sask $229,539, Wakaw School Unit Wakaw Sask $100,614, West Parry Sound Broad of Education West Parry Sound Ont $166,419, Wetaskiwin School Division # 264 Wetaskiwin Alta $52,495, Wetaskiwin R C School Division # 15 Wetaskiwin Alta $42,410, Wilkie School Unit # 59 Wilkie Sask $129,560, Willow Creek School Division Claresholm Alta $501,354, York County Board of Education Sutton Ont $10,618, Yorkton Public School Unit Yorkton Sask $2,200.

Tuition—Employees Children $18,948— Dryden Board of Education Dryden Ont $6,756.

Tuition—Interdepartmental Training $34,624.

Tuition—Other Out-Service Training $93,358—Government of Canada—Secretary of State—Public Service Commission Ottawa Ont $2,700, Hope Haven School for the Retarded Geraldton Ont $13,500, Manitou Community College La Macaza Que $9,600, Saguenay Regional College Lac St Jean Que $3,048.

Tuition—Vocational and Special Schools $653,173—Alberta College Edmonton Alta $4,800, Algonquin College Ottawa Ont $2,632, R Azak Prince Rupert BC $4,494, British Columbia Safety Council Vancouver BC $2,304, Camosun College Victoria BC $3,300, Cariboo College Kamloops BC $14,148, College of New Caledonia Prince George BC $11,229, Confederation College Thunder Bay Ont $10,000, Department of Finance Regina Sask $63,916, Institute of Technical Trades Toronto Ont $2,059, Lethbridge Community College Lethbridge Alta $4,223, Minister of Finance—Victoria BC $6,415 and Winnipeg Man $6,188, Mount Royal College Calgary Alta $24,693, Niagara Helicopter Ltd Niagara Falls Ont $9,000, Ontario Department of Education Toronto Ont $5,670, Provincial Treasurer Edmonton Alberta $2,806, Quebec Catholic School Board Quebec Que $7,833, Radio College of Canada Toronto Ont $7,750, Samson Manufacturing Hobbema Alta $2,100.

Writers Fees $5,765—Canadian Indian Marketing Ottawa Ont $3,575.

Other Types of Service $793.

NORTHERN AFFAIRS PROGRAM

Consultant Fees $127,860—Cottrell Suirvival Calgary Alta $2,169, Don Gamble Ottawa Ont $4,363, Government of Canada—Labor—Information Canada Ottawa Ont $3,124, Dr D Hogarth Ottawa Ont $2,000, Impact Research Reg'd Ottawa Ont $2,000, The Laurentian Institute Ottawa Ont $8,130, E H Mitchell and Associates Ottawa Ont $2,250, T E Pelton Engineering Ltd Maple Ridge BC $5,000. Renewable Resources Consulting Services Ltd Edmonton Alta $2,984, Systems Approach Ltd Ottawa Ont $4,144.

Data Processing Services $51,037—Systems Dimensions Ltd Ottawa Ont $12,708.

Engineering Services $29,953—Acres Consulting Services Calgary Alta $4,133, Hosford Impey & Welter Whitehorse YT $9,676, James F MacLaren Ltd Willowdale Ont $3,521, Underhill & Underhill Whitehorse YT $2,793.

Honoraria $27,228—C Adjun Coppermine NWT $2,000.

Legal Fees $92,584—Cameron Brewin & Scott Toronto Ont $46,852, Angus G MacDonald Edmonton Alta $34,803, McCarthy & McCarthy Toronto Ont $4,718, F F Slaney & Co Ltd Vancouver BC $5,000.

Other Service Contracts $2,869,476—Acres Consulting Ltd Calgary Alta $72,219, Allwest Reporting Ltd Burnaby BC $82,284, E A C Amy & Sons Ltd Ottawa Ont $2,700, Arbex Forest Development Ottawa Ont $3,374, Baffin Region Inuit Association Frobisher Bay NWT $2,900, Baslaw McCarney & Mann Ottawa Ont $2,000, Boreal Institute for Northern Studies Edmonton Alta $5,000, Bull Caterers Ltd Edmonton Alta $18,733, CARC in Trust Ottawa Ont $100,000, Cameron Brewin & Scott Toronto Ont $211,506, Campbell Reproduction Ottawa Ont $6,451, Camplife Canada Ltd Edmonton Alta $26,556, D & S Petroleum Consultants Calgary Alta $14,000, Gordon Davies Waterloo Ont $2,100, Deines Bros Hay River NWT $3,298, Edith D'Aoust Hay River NWT $2,200, E B A Engineering Consultants Edmonton Alta $207,632, Epec Consulting Western Yellowknife NWT $15,519, Federation des Co-op du Quebec Montreal Que $4,679, A J Freyman Toronto Ont $14,650, Frontier College Toronto Ont $5,925, Government of Canada—Environment Ottawa Ont $21,197 and Environment Inland Water Directorate Ottawa Ont $20,760, Government of the Northwest Territories—Yellowknife NWT $15,562, Government of Yukon Territory Whitehorse YT $40,000, Hallelujah Films Ltd Toronto Ont $7,000, Hatfield Consulting Ltd Vancouver BC $68,560, R C Haynes Heriot Bay BC $12,750, Herc Holdings Ltd Yellowknife NWT $19,026, Hillpress Assoc Stittsville Ont $3,202, International Forest Fire Systems Vancouver BC $31,793, Inuit Tapirisat of Canada Ltd Ottawa Ont $140,702, Prof M Jackson Vancouver BC $27,500, Kellerhals Engineering Edmonton Alta $5,440, Kenting Earth Sciences Ottawa Ont $6,148, The Laurentian Institute Ottawa Ont $8,120, M P S Associates Ltd Winnipeg Man $18,000, Marine Biological Consult Costa Mesa Cal USA $9,627, James F MacLaren Ltd Willowdale Ont $9,961, Mental Health NWT Yellowknife NWT $3,000, Minton Freeman Research Ltd Hamilton Ont $115,091, Nor Dat Computer Yellowknife NWT $2,170, Northern Assessment Group Ottawa Ont $25,000, North Hill News Ltd Calgary Alta $2,098, NWT Association Yellowknife NWT $15,000, NWT Chamber of Mines Yellowknife NWT $5,000, Joseph W Oliver Prince Albert Sask $2,100, Pelton Engineering Maple Ridge BC $9,100, School District of Churchill Churchill Man $102,875, F F Slaney & Co Ltd Vancouver BC $198,925, Don Snowden St John's Nfld $4,400, J B Spraque Assoc Ltd Guelph Ont $2,000, J C Sproule & Associates Ltd Calgary Alta $143,080, Systems Approach Ottawa Ont $22,045, Terra Surveys Ltd Ottawa Ont $15,000, Terrain Analysis & Mapping Services Ltd Stittsville Ont $2,100, Thurber Consultants Ltd Victoria BC $22,502, Unies Ltd Winnipeg Man $2,003, University of: Alberta Edmonton Alta $34,809; British Columbia Vancouver BC $4,064; Carleton Ottawa Ont $23,909; Concordia Montreal Que $36,096; McGill Montreal Que $6,666; McMaster Hamilton Ont $69,978; Ottawa Ottawa Ont $68,181; Saskatchewan Saskatoon Sask $17,918 and Toronto Toronto Ont $16,498, Kitson Vincent Ottawa Ont $25,000, Ian Waddell Richmond BC $27,500, Western Ecological Services Ltd Edmonton Alta $19,810.

Photographers' Services $11,371.

Protection Services $31,348—Canadian Corps of Commissionaires Ottawa Ont $2,285, International Forest Fire Systems Richmond BC $12,380.

Research Fees $21,573—Robert Lanari Ottawa Ont $7,400.

Stenographic Assistance $66,396.

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Concluded*

Trainees $570,674—Training Costs—Employees $33,569, Tuition—Employees Children $4,410, Travel $82,525, Personal Allowances $412,218, Clothing $20,047, Tuition & Texts—Employees $17,904.

Tuition $30,421.

Other Business and Special Services $2,593,220 -Alwest Reporting Ltd Burnaby BC $76,299, Base Fort Patrol Ltd Calgary Alta $8,525, John Doherty and Co Ltd Ottawa Ont $8,835, Explorer Hotel Yellowknife NWT $2,760, La Fédération Des Co-op Montreal Que $4,198, Government of Canada—Agriculture Ottawa Ont $68,626; Energy Mines and Resources Ottawa Ont $31,705; Environment Ottawa Ont $445,495; Labour—Information Canada Ottawa Ont $35,070; Secretary of State—National Film Board Montreal Que $109,340; Public Service Commission Ottawa Ont $201,316; Supply and Services Ottawa Ont $487,127 and Transport Ottawa Ont $34,358, Government of the Northwest Territories Yellowknife NWT $489,167 and Government of the Yukon Whitehorse YT $327,764, IBM Canada Ltd Don Mills Ont $29,470, International Forest Fire System Vancouver BC $3,600, Kenting Earth Sciences Ottawa Ont $9,750, Spruce Valley Shop Norman Wells NWT $3,160, Supreme Court Reporters Edmonton Alta $2,165, University of Arkansas Fayetteville Ark USA $28,059, Water Quality Laboratory Calgary Alta $2,714, West Baffin Eskimo Assoc Cape Dorset NWT $13,792, YM-YWCA Ottawa Ont $3,032, Yukon Consolidated Whitehorse YT $25,000.

Employees Training—Accommodation $3,815—Pelican Rapids Inn Fort Smith NWT $2,790.

Interpretor's Fees $4,169.

Others $2,230.

PARKS CANADA PROGRAM

Applied Research Natural Sciences $21,630—Canadian Wildlife Service Ottawa Ont $19,000.

Catering Services $331,013—H G Caterers Ltd Edmonton Alta $331,013.

Computer Services $184,094—Alphatext Ltd Ottawa Ont $30,784, Systems Dimensions Ltd Ottawa Ont $88,403, Systems Dynamics Ltd Ottawa Ont $6,440.

Consultants Contracts $91,856—Canden Foundation Ltd Calgary Alta $9,750, Cohos Evamy and Partners Calgary Alta $2,262, Community Planning Consultants Ltd Vancouver BC $3,980, Government of Canada—Supply and Services Ottawa Ont $21,466, Inters Environmental Consultants Ltd Calgary Alta $3,782, National and Provincial Parks Association Toronto Ont $2,500, Northern Alberta Institute of Technology Edmonton Alta $9,721, P S Ross and Partners Ottawa Ont $5,450, Systems Dimensions Ltd Ottawa Ont $21,997, University of Waterloo Waterloo Ont $2,000.

Fire Protection $35,897—International Forest Systems Ltd Vancouver BC $2,568, Radium Water Works Radium BC $4,375.

Garbage Collection $62,649—Dominion Waste Management Calgary Alta $56,733, Smiths Vacuuming & Plumbing Lethbridge Alta $3,666, Westhill Ltd Edmonton Alta $2,250.

Historical Research $16,057—Army Museum Halifax Citadel Inc Halifax NS $15,000.

Honoraria $30,989.

Laundry, Dry Cleaning and Related Services $34,511—Anchor Laundry Ltd Calgary Alta $15,646, Banff Floor Cleaning Service Banff Alta $4,802, D and D Laundry Ltd Invermere BC $8,093, Snow White Laundry Revelstoke BC $2,027.

Legal Fees and Court Costs $21,666.

Medical and Health Services $19,667—Banff Ambulance Banff Alta $18,766.

Security Services $830,081—Canadian Corps of Commissionaires—Banff Alta $44,235; Halifax NS $151,758; Kingston Ont $12,330; Ottawa Ont $27,055; Windsor Ont $12,668 and Winnipeg Man $68,584, Canadian Western Security Edmonton Alta $9,753, Metropolitan Investigation & Security Winnipeg Man $14,242, Sentinel Security Services Whitehorse YT $39,322, Charles Ziegler Maple Creek Sask $21,882.

Service Contracts $276,938—J Brit Revelstoke BC $4,125, Anthony Derose Ltd Thorold Ont $4,986, B Francis Tofino BC $2,700, Government of Canada—Secretary of State—Canadian Broadcasting Corporation Ottawa Ont $4,136 and Supply and Services Ottawa Ont $4,545, Martin Hendricks Niagara-on-the-Lake Ont $2,500, W Hilton Waterton Alta $5,198, K K Roofing Ltd Golden BC $5,374, King Ma Movers Welland Ont $4,575, B Kivell Ucluelet BC $4,100, M & S Martin Ottawa Ont $2,000, Marshall & Donlevy Printing Ltd Calgary Alta $3,300, Modern Building Cleaning Ottawa Ont $2,960 Multitone Electronics Downsview Ont $3,934, Ontario Hydro Toronto Ont $4,199, R E Paving Ltd Port Alberni BC $2,300, Shoreway Construction Ltd Ucluelet BC $3,850, Smith Bros Peterborough Ont $2,337, Tower Landscaping Ltd St Catharines Ont $5,444, Twelve Drafting Contractors Ltd Calgary Alta $3,569, University of Calgary Calgary Alta $4,100, Urban Construction Halifax NS $15,552, J Zalem Sundre Alta $2,179.

Surveys and Mapping $13,444—Government of Canada—Energy Mines and Resources Ottawa Ont $12,000.

Temporary Office Help $88,343—Office Overload Ltd Calgary Alta $17,430.

Transit Systems $165,703—Glace Bay Bus Co Glace Bay NS $70,147; Vicap Enterprises Windsor Ont $90,452.

Travel $15,601.

Tuition Fees $17,937—Prince Albert School Unit Prince Albert Sask $8,175.

Other Types of Services $325,141—Government of Canada—Supply and Services Ottawa Ont $243,291, Jay's Messenger Service Calgary Alta $5,051, New Brunswick Museum Saint John NB $27,300, Pepi Sewage Disposal Port Severn Ont $3,316, Treasurer of Ontario Toronto Ont $11,123, Y M C A Edmonton Alta $28,500.

INDUSTRY, TRADE AND COMMERCE

TRADE INDUSTRIAL PROGRAM

Accounting Services $483,198—Government of Canada—Supply and Services Ottawa Ont $483,198.

Legal Services $14,627—Purdy Crawford Toronto Ont $3,716, Osler Hoskin and Harcourt Toronto Ont $2,196, Smart and Biggar Ottawa Ont $8,092.

Training Expenses $189,636—Banff School of Advanced Management Banff Alta $2,400, M T Cheribourg Orford Que $5,235, College d'Extension Cartier Ltd Montreal Que $2,825, Donald Gordon Centre Kingston Ont $7,806, Glengowan Canada Analysts Limited Hyde Park Ont $2,700, Government of Canada—National Defence Ottawa Ont $7,543, Public Service Commission Ottawa Ont $88,038 and Public Works Ottawa Ont $5,687, Informetrica Ltd Ottawa Ont $6,125, University of: Toronto Toronto Ont $2,200 and Western Ontario London Ont $4,550, Xerox of Canada Ltd Toronto Ont $2,525.

INDUSTRY, TRADE AND COMMERCE—*Continued*

Protection Services $102,645—Canadian Corps of Commissionaires Ottawa Ont $98,118, National Protective Service Ottawa Ont $4,527.

Credit Reports $15,435—Dun and Bradstreet of Canada Ltd Toronto Ont $13,519.

Honoraria $12,233.

Management Consultants $761,508—Amyot Lesage de Grandpré Colas Bernard and Drolet Haute Ville Que $78,546, Darveau Grenier Lussier and Associates Quebec Que $16,000, H R Doane and Company Halifax NS $79,835, Garry Glatter Ottawa Ont $6,480, S M Gossage Ottawa Ont $11,162, Government of Canada—Supply and Services Ottawa Ont $39,399, E P Jenkins Ottawa Ont $14,734, D G McFetridge Ottawa Ont $2,625, Claude Montmarquette Pierrefonds Que $13,439, Peat Marwick and Partners Toronto Ont $192,823, Portland Cement Association Toronto Ont $20,000, F L C Reed and Associates Ltd Vancouver BC $16,000, P S Ross and Partners Ottawa Ont $14,444, Swan Wooster Engineering Co Ltd Vancouver BC $130,900, Systemhouse Ltd Ottawa Ont $5,500, Thiry Bourgoin and Associates Montreal Que $42,060, University of: Montreal Montreal Que $13,000 and Sherbrooke Sherbrooke Que $44,751, Woods Gordon and Company Montreal Que $17,280.

Medical Health Services $30,707—Government of Canada—National Health and Welfare Ottawa Ont $17,467.

Motion Pictures Production and Distribution $21,455—Government of Canada—National Film Board Ottawa Ont $18,448.

Research Services $57,991—Battelle—Northwest Washington DC USA $13,696, Evert Communications Ottawa Ont $13,620, Hudson Institute New York City NY USA $18,810, Southam Business Publications Don Mills Ont $8,000.

Storage $46,490.

Bilingual Training Expenses $111,923—R C Anderson Seattle Wash USA $3,855, Berlitz School of Languages Ottawa Ont $13,393, Centre de Formation Ottawa Ont $13,140, Laval University Quebec Que $26,808, Barry C Steers Brazilia Brazil $2,122.

Foreign Language Training Expenses $120,945—Department of State Washington DC USA $23,241, Government of Canada—National Defence Ottawa Ont $2,037, John A Pearce Cairo Egypt $6,198.

Public Relations Services $28,992—Berger Tisdall Clark and Lesly Montreal Que $12,178, Government of Canada—National Film Board Ottawa Ont $12,783.

Promotional Material $42,996—Advertising Gifts Co Ottawa Ont $9,350, Annin Flag Co Ltd Toronto Ont $2,121, Clarke Irwin and Co Ltd Toronto Ont $2,500, Government of Canada—Post Office $2,000, MacLean—Hunter Ltd Toronto Ont $5,805, Panorama Products North Surrey BC $4,600.

Hospitality including Posts Abroad $1,526,380.

Registration Fees $30,358.

Temporary Help Outside Agencies $1,142,224—Allied Task Force Ottawa Ont $42,664, H V Chapman and Associates Ltd Toronto Ont $50,757, DOT Personnel Services Montreal Que $31,039, Harrington Personnel Ottawa Ont $4,813, Kelly Girl Services Toronto Ont $31,273, Manpower Temporary Service Ottawa Ont $36,698, Miss 500 Ottawa Ont $260,209, Miss Stacey Personnel Ottawa Ont $51,845, Office Overload Ottawa Ont $118,439, Ottawa Hull Bilingual Personnel Ottawa Ont $13,590, Personnel Enterprises Inc Charlottetown PEI $3,703, Personnel Pool Temporary Office Services Ottawa Ont $384,734, Pollack Personnel Services Ottawa Ont $9,215, Selective Temporary Placements Ottawa Ont $5,623, Technical Overload Ottawa Ont $48,560, Temprotech Personnel Ottawa Ont $10,267, Thompson—Tremblay Inc Montreal Que $3,432, Victor Comptometer Ltd Cambridge Ont $31,120.

Other Types of Services $2,221.

Miscellaneous $3,186,990—Adult Training Centre Ottawa Ont $2,092, Alphatext Ltd Ottawa Ont $20,896, E A C Amy and Sons Ottawa Ont $14,150, Association of Canadian Industrial Designs Oakville Ont $3,000, W I Atkinson Ottawa Ont $2,500, J C Bain Vancouver BC $11,159, D Beliveau Ste Foy Que $4,400, Bell Canada Montreal Que $2,586, Berger Tisdall Clark and Lesly Ltd Montreal Que $27,282, C G Bird Moncton NB $10,717, H H Bloom Sound Enterprises Ottawa Ont $4,614, Bowden's Wire Service Monitor Toronto Ont $2,648, Carl Brett Design Toronto Ont $9,387, Bugeaud Pelletier Ste-Martine Que $4,390, Building Research Group Toronto Ont $2,000, J D Campbell Campbellville Ont $6,212, Canadian Design Service Co Ltd Toronto Ont $34,065, Canadian Export Association Montreal Que $4,000, Canadian Gallup Poll Ltd Toronto Ont $8,550, Casette Associes Quebec Que $3,720, Colleagues in Contact Ltd Aylmer Que $2,000, Columbia Engineering International Ltd Vancouver BC $64,208, Computel Systems Ltd Ottawa Ont $331,798, Comterm Ltd Montreal Que $3,034, Conference Board of Canada Ottawa Ont $4,215, Judith A M Coulter Gatineau Que $2,240, Crabtree Design Ottawa Ont $5,036, Crawley M H Video Ottawa Ont $5,488, Canadian Construction Information Ottawa Ont $9,764, Data Logic Canada Ltd Ottawa Ont $5,480, Dataline Systems Ltd Toronto Ont $30,460, Dentsu Advertising Ltd Tokyo Japan $43,911, Desroches Jasmin and Associes Inc Montreal Que $58,445, Dun and Bradstreet of Canada Ltd Toronto Ont $40,159, Christian Dussart Sherbrooke Que $5,171, Gilles L Gagné Ottawa Ont $12,200, Bernard Garrigou—Torchy Paris France $13,138, Gherzi Textiles Organization Geneva Switzerland $4,455, Glengowan Canadian Analysts Ltd Hyde Park Ont $37,081, F S Gorham Fredericton NB $11,247, Government of Canada—National Film Board Montreal Que $3,944; Secretary of State Ottawa Ont $2,809; Statistics Canada Ottawa Ont $57,591, Supply and Services Ottawa Ont $1,580,570, Supply and Services—Canadian Government Printing Bureau Ottawa Ont $7,848 and Transport Ottawa Ont $4,803, J F Grandy Ottawa Ont $4,000, A Harrison Toronto Ont $4,500, Dr C K Herz Toronto Ont $14,597, Elke Herzog Dusseldorf Germany $18,510, H Hinchcliffe Toronto Ont $8,232, P N Hubbard Ottawa Ont $22,639, Hinter Straker Templeton Ltd Toronto Ont $4,500, Integra Planning Ltd Don Mills Ont $5,000, Interior Designers of Canada Ottawa Ont $2,900, International Simultaneous Translation Service Montreal Que $12,128, D M Kendall Toronto Ont $9,950, M Koerner Toronto Ont $3,600, Kuypera Adamson Mortou Ltd Toronto Ont $8,932, F G Lambert Charlottetown PEI $7,696, France Landriault Hull Que $2,700, J Langar Montreal Que $2,614, Laurier Camera Ottawa Ont $9,292, A A Laurin Montreal Que $3,155, Madeleine Lavoie Lucerne Que $5,654, Le Gall and Associates Toronto Ont $8,932, Leonard and Partners Montreal Que $76,022, R Levy Associates Montreal Que $10,707, G L'Argent—Bell Montreal Que $12,545, W E MacBeth Regina Sask $10,449, R and A MacLaren Associates Ltd Toronto Ont $25,030, Management Analysis Centre Cambridge Mass USA $5,000, Manitoba Institute of Management Winnipeg Man $8,500, Marketix Inc Ottawa Ont $3,555, J P McCall Montreal Que $7,597, Tobias McDonald St John's Nfld $9,834, Louis McLaren Ottawa Ont $4,250, Montreal International Book Fair Montreal Que $14,850, George Moore St Hyacinthe Que $2,400, Mohawk Data Signs Canada Ltd Markham Ont $6,066, Nethercut and Company Ltd Toronto Ont $2,906, W Newbigging Edmonton Alta $9,606, J E Oberholtzer Calgary Alta $11,114, Ottawa and District Association for the Mentally Retarded Ottawa Ont $2,411, W Pigdon Halifax NS $10,491, Gertrude F Rainforth Ottawa Ont $2,000, R R Reeve Vancouver BC $7,606, Reseau de Development d'Organization Inc Montreal Que $2,902, P S Ross and Partners Ottawa Ont $14,595, Royal Bank of Canada Montreal Que $3,550, F R Ruther-

INDUSTRY, TRADE AND COMMERCE—*Continued*

ford Toronto Ont $11,610, Jean-Paul Sallenave Sherbrooke Que $5,171, I P Sharp Associates Ltd Toronto Ont $7,810, Gordon R Sharwood Toronto Ont $25,030, Société des Graphistes du Quebec Quebec Que $4,900, Society of Graphic Designers of Canada Toronto Ont $3,000, J St Laurent Sillery Que $9,397, Tri-Graphic Printing Ottawa Ont $4,947, Anne Marie Turpin Ottawa Ont $7,025, University of Waterloo Waterloo Ont $7,945, A L Watson Victoria BC $2,882, J Winter Winnipeg Man $10,529, York Advertising Ltd Ottawa Ont $20,032.

TOURISM PROGRAM

Accounting Services $8,000—Government of Canada—Supply and Services Ottawa Ont $8,000.

Bilingual Training Expenses $72,535—Berlitz School of Languages Ottawa Ont $63,425.

Foreign Language Training Expenses $3,400.

Training Expenses $21,853—Government of Canada—Public Services Commission Ottawa Ont $12,979.

Hospitality including Posts Abroad $353,971.

Management Consultants $303,855—Government of Canada—Supply and Services Ottawa Ont $181,127, Sayers Direct Response Advertising Ltd Toronto Ont $112,084, Yankelovich Skelly and White Inc New York City NY USA $9,350.

Motion Picture Production and Distributions $30,195—Government of Canada—National Film Board Montreal Que $30,195.

Temporary help Outside Agencies $46,419—DOT Personnel Toronto Ont $2,216, H V Chapman and Associates Ltd Toronto Ont $2,373, Manpower Temporary Services Ottawa Ont $3,322, Miss 500 Quebec Que $2,275, Victor Comptometer Ltd Cambridge Ont $2,410.

Research Services $187,239—Contemporary Research Toronto Ont $4,812, Economix International Ottawa Ont $9,000, Ecoplan Mexico City Mexico $16,036, Ernst and Ernst Toronto Ont $3,077, Laurentian Institute for Social and Economic Development Ottawa Ont $4,628, Roy A Mayer and Others Ottawa Ont $12,000, John McKay and Associates Ottawa Ont $5,330, Nationwide Market Research Corp Ltd Toronto Ont $5,900, Resources Management Consultants Ltd Toronto Ont $30,000, P S Ross and Partners Ottawa Ont $3,850, Gilles Ruest and Associates Hull Que $17,809, Wm A Scott Consultants Ltd Ottawa Ont $4,082, Seepac Systems Ltd Ottawa Ont $2,838, Stevenson and Kellogg Ltd Toronto Ont $13,920, Traveldata International Toronto Ont $44,930, University of Michigan Ann Arbor Mich USA $4,950.

Public Relations Services $111,049—Associated Public Relations The Hague Netherlands $5,937, Cranmore Press Service London Eng $21,550, International P R Associates Paris France $22,099, Ozma Inc Tokyo Japan $7,337, Taipress Frankfurt Germany $12,065.

Registered Fees $7,599.

Miscellaneous Services $1,295,533—APH Limited Ottawa Ont $21,479, John Andrews International Toronto Ont $3,000, Banfield Advertising Ltd Ottawa Ont $2,178, Canadian Restaurant Association Toronto Ont $40,000, Computel Systems Ltd Ottawa Ont $103,913, Comterm Ltd Montreal Que $2,489, Creava Ltd Montreal Que $3,800, Crombie McNeill Ottawa Ont $5,495, L J d'Amore and Associates Ltd Montreal Que $19,247, Data Logic Canada Ltd Ottawa Ont $3,650, Decision Systems Inc Toronto Ont $146,432, Claude Deschamps Services Ltd Toronto Ont $10,303, Development Planning Associates Ltd Halifax NS $2,000, John de Visser Photographer Ltd Willowdale Ont $2,176, George V Doxey and Associates Willowdale Ont $2,500, Dun and Bradstreet of Canada Ltd Toronto Ont $2,688, Ernst and Ernst Toronto Ont $4,950, G W Photography Ltd Toronto Ont $2,345, Pierre Gaudard Montreal Que $3,694, Government of Canada—National Film Board Montreal Que $352,838, National Museums of Canada Ottawa Ont $6,987 and Transport Ottawa Ont $3,685, Ted Grant Photography Ltd Ottawa Ont $6,689, John Harquail Toronto Ont $2,892, Don Hewson and Associates Ottawa Ont $5,000, George Hunter Toronto Ont $3,600, Walter Karl Inc Armonk NY USA $44,904, Kleid Company New York City NY USA $15,449, Laurentian Institute for Social and Economic Development Inc Ottawa Ont $4,974, Laventhol and Horwath Ottawa Ont $5,000, Gar Lunney Company Ltd Vancouver BC $3,691, MacLaren Advertising Ltd Toronto Ont $8,840, Malak Photographs Ltd Ottawa Ont $3,156, Market Compilation and Research Bureau Los Angeles Cal USA $60,861, O E McIntyre Ltd Montreal Que $13,185, David T McKee Toronto Ont $4,600, Metro—Mail Advertising Ltd Lincoln Neb USA $29,195, Michael Milne Ltd Toronto Ont $3,696, Ministère du Tourisme Montreal Que $3,500, Modern Talking Picture Service Inc Don Mills Ont $2,518, Mohawk Data Sciences Canada Ltd Ottawa Ont $14,030, Don Newlands Toronto Ont $3,360, P M Associates Winnipeg Man $5,500, Johanne Perrier Reg'd Montreal Que $6,750, R L Polk and Company Ltd Toronto Ont $16,017, Quasar Systems Ltd Ottawa Ont $39,015, Fernand O Roch Ottawa Ont $5,832, Seepac Systems Ltd Ottawa Ont $15,716, Stevenson Kellogg Ltd Toronto Ont $6,435, Traveldata International Toronto Ont $63,873, Travel Industry Association of Canada Ottawa Ont $4,423; University of Michigan Ann Arbor Mich USA $2,575, University Tours Ltd Toronto Ont $25,000.

Other Types of Services $4,240.

GRAINS AND OILSEEDS PROGRAM

Accounting Services $16,700—Government of Canada—Supply and Services Ottawa Ont $16,700.

Management Consultants $7,039—George S Turner $7,039.

Hospitality including Posts Abroad $7,329.

Temporary Help Outside Agencies $17,844—Office Overload Ottawa Ont $4,344, Personnel Pool Ottawa Ont $8,598.

Research Services $446,204—Canada Grains Council Winnipeg Man $200,000, Canadian Facts Co Ltd Ottawa Ont $60,581, John F Clark St Vital Man $4,792, Clayton Sparks and Associates Regina Sask $21,500, T D Heaver Enterprises Ltd Vancouver BC $5,000, Verna Larmour Saskatoon Sask $4,582, PMLP Consultants Limited Willowdale Ont $29,000, Sanford Evans Services Ltd Winnipeg Man $2,533, Evelina Stypulkowski Ottawa Ont $6,336, Techtrol Ltd Saint Laurent Que $65,987, E Tyrchniewicz Winnipeg Man $5,000, University of Brandon Brandon Man $5,000.

Miscellaneous Services $305,364—Canadian National Railways Montreal Que $19,067, Government of Canada—Commission on Prairie Grain Handling and Transportation Saskatoon Sask $228,525, Secretary of State Ottawa Ont $3,375 and Supply and Services Ottawa Ont $9,726, Weyburn Inland Terminal Weyburn Sask $5,000.

Other Types of Services $4,856.

FOREIGN INVESTMENT REVIEW AGENCY

Bilingual Training Expenses $2,877—Berlitz Schools of Languages Ottawa Ont $2,877.

Training Expenses $2,074.

Hospitality including Posts Abroad $3,249.

INDUSTRY, TRADE AND COMMERCE—*Concluded*

Temporary help Outside Agencies $25,778—Chapman and Associates Toronto Ont $3,458, Harrington Personnel Ottawa Ont $3,206, Miss 500 Ottawa Ont $3,013, Personnel Pool Ottawa Ont $13,129.

Miscellaneous Services $32,558—Dun and Bradstreet of Canada Ltd Ottawa Ont $8,016, Government of Canada—Statistics Canada Ottawa Ont $22,500.

Other Types of Services $661.

Statistics Canada

Computer Services $949,211—Alphatext Systems Ltd Ottawa Ont $205,963, Canada Systems Group Mississauga Ont $33,868, Cincom Systems of Canada Mississauga Ont $2,075, Computel Systems Ltd Ottawa Ont $215,711, Dataline Systems Ltd Toronto Ont $23,625, Government of Canada—Transport Ottawa Ont $7,427, G T E Information Systems New York City NY USA $4,378, I B M Canada Ltd Don Mills Ont $11,318, I P Sharp Associates Ltd Toronto Ont $91,742, MacLean Hunter Toronto Ont $2,128, Pansophic Systems of Canada Ltd Pointe Claire Que $8,022, System Dimension Ltd Ottawa Ont $328,479, York University Downsview Ont $2,450.

Courses, Seminars and Tuition Fees $243,826—A M R International Inc New York City NY USA $5,608, Algonquin College of Applied Arts and Technology Ottawa Ont $8,075, R W Evans Associates Ltd Weston Ont $2,400, Government of Canada—Public Service Commission Ottawa Ont $64,796, J E Graham Ottawa Ont $2,100, Laboratoire Linguistique du Quebec Quebec Que $79,507, Raymond Leblanc Ottawa Ont $4,000, Professional Development Institute Ottawa Ont $4,160.

Health Services $54,045.

Hospitality Services $17,307.

Laundry and Dry Cleaning Services $854.

Membership Fees $6,526.

Other Types of Services $164.

Photographic Prints for Publication $12,912—Eddie Blacks Ltd Don Mills Ont $2,108, Malak Photographs Ltd Ottawa Ont $4,017.

Professional Services $1,851,417—Adga Ltd Ottawa Ont $29,127, E A C Amy & Sons Ltd Ottawa Ont $34,265, Michael Arnold Charlottetown PEI $23,364, Bayside Installations Manotick Ont $5,084, Booz Allen & Hamilton Inc Hamilton Ont $57,421, Business Programming Investment Willowdale Ont $29,230, Deborah Callaghan Ottawa Ont $2,640, Canadian Mental Health Toronto Ont $4,385, Cancrede Consultants Calgary Alta $3,130, E B Carty Ottawa Ont $2,812, Clare Randall-Smith & Associates Ltd Don Mills Ont $3,000, F C Commins Research Services Inc Toronto Ont $3,250, Comserve Ltd Don Mills Ont $53,724, Data Logic Canada Ltd Ottawa Ont $12,015, D D A Management Consultants Ltd Montreal Que $4,000, Delta E D P Systems Hazeldean Ont $31,919, Digital Methods Ltd Ottawa Ont $17,965, E C R M Inc Bedford Mass USA $2,138, H K Elliott Toronto Ont $21,876, R W Evans Weston Ont $5,361, Federal System of Canada Ottawa Ont $115,890, Richard Flanagan Ottawa Ont $3,000, Fortrex Consulting Ltd Willowdale Ont $10,000, The Genesip Group Hazeldean Ont $30,210, C G Gilfillan Dunrobin Ont $5,000, Government of Canada—Canada Council Art Bank Ottawa Ont $2,578; National Revenue—Customs and Excise Ottawa Ont $3,189; National Revenue Ottawa Ont $25,659; Public Archives Ottawa Ont $2,096 and Public Service Commission Ottawa Ont $2,750, Ted Grant Photography Ltd Ottawa Ont $2,377, Grants Security Services Ottawa Ont $2,417, Hanscomb Roy Associates Montreal Que $4,250, Julien Hardy & Associates Ltd North Vancouver BC $2,350, Oli Hawrylyshyn Kingston Ont $12,483, Heal Shaw Walden Ltd Toronto Ont $17,577, D Holt Southampton England $4,995, C D Howe Research Inst Montreal Que $124,178, M C Ingalls Ottawa Ont $3,900, National Institute of Scientific Research Montreal Que $26,502, Katcard Systems Ltd Ottawa Ont $3,720, Carol Kirsh Toronto Ont $26,625, Laboratoire Linguistique du Québec Québec Qué $92,120, A McMillan Kingston Ont $2,586, Graham Mizon London England $3,425, A L Nagar Delhi India $4,300, Quebec Order of Nurses Montreal Que $9,026, Peat Marwick & Partners Ottawa Ont $8,223, Province of Newfoundland Executive Council St John's Nfld $6,000, Roland Pressat Montreal Que $4,201, Quasar Systems Ltd Ottawa Ont $5,184, Registered Nurses Association of British Columbia Vancouver BC $3,930, J N K Roa Ottawa Ont $8,200, R H Broadcast Productions Ottawa Ont $4,000, S D I Associates Ltd Toronto Ont $10,191, R Paul Shaw New York City NY USA $31,060, Seepac Systems Ltd Toronto Ont $9,664, Social Science Research Council of Canada Ottawa Ont $14,461, Société de Mathématiques Appliquées Inc Montreal Que $464,905, Marion Steele Guelph Ont $6,550, Systemhouse Ltd Ottawa Ont $33,369, Systems Approach Ltd Ottawa Ont $59,950, Systems Dimensions Ltd Ottawa Ont $36,265, Thorne Riddel Associates Ltd Toronto Ont $10,266, Tab Products of Canada Ltd Markham Ont $4,000, Treasury of the United States Washington DC USA $51,500, University of: Carleton Ottawa Ont $10,200, Guelph Guelph Ont $32,122, Manitoba Winnipeg Man $26,846, Western Ontario London Ont $77,701, and York Downsview Ont $22,070, Jean Veevers London Ont $2,000, George A Wagdin Ottawa Ont $3,450, Whitlow Computer Systems Inc Englewood Cliffs NJ USA $5,000.

Return of Criminal Statistics $999.

Return of Vital Statistics $78,775.

Remuneration and Expenses of Enumerators $3,871,686.

Security Services $307,836—Canadian Corps of Commissionnaires Ottawa Ont $291,762, Government of Canada—National Health and Welfare Ottawa Ont $16,074.

Supply and Services $323,740—Government of Canada—Supply and Services Ottawa Ont $323,740.

JUSTICE

ADMINISTRATION

Commissionnaire Services $88,510—Canadian Corps of Commissionaires Ottawa Ont $88,510.

Credit Reports $8,038—Retail Credit Company of Canada Toronto Ont $8,038.

Nursing Services $6,731.

Membership Fees$104,618.

Legal Services $601,622—B Adell Kingston Ont $13,162, D Ansell Ottawa Ont $3,786, P Beseau Ottawa Ont $21,215, S Burwell Ottawa Ont $9,900, I B Cowie Ottawa Ont $29,531, C D'Arcy & R S Beck Saskatoon Sask $5,200, E Driedger Ottawa Ont $17,216, G Ferguson Ottawa Ont $2,025, D Gauley Ottawa Ont $9,504, E Gibson Richmond Surrey England $25,500, Gowling & Henderson Ottawa Ont $7,627, M E Hughes Ottawa Ont $2,625, D Hunter Ottawa Ont $4,255, D B Irwin Ottawa Ont $9,017, A Lutfy Ottawa Ont $11,760, T D MacDonald Ottawa Ont $23,697, J MacKenzie Ottawa Ont $15,065, D McCarthy Ottawa Ont $11,300, McKercher, McKercher & Stackhouse Saskatoon Sask $10,362, M Meadmore Winnipeg Man $3,150, E D Ratushny Ottawa Ont $57,000, W P Rosenfeld Toronto Ont $32,200, J Spence Ottawa Ont $16,667, A Sarchuk Winnipeg Man $19,330, B Starkman Windsor Ont $29,000, K Swan Kingston Ont $5,530, W Tarnopolsky Sillery Que $2,925, D L Whitman Ottawa Ont $4,920.

JUSTICE—*Concluded*

Miscellaneous Services $703,871—R F Badgley Oakville Ont $24,200, D Barrie Toronto Ont $8,094, M Becker-Langdon Toronto Ont $8,970, Berger, Lisdall Clark & Lesley Montreal Que $4,996, Canadian Committee for Fertility Research Montreal Que $30,104, H V Chapman Ottawa Ont $10,485, DOT Personnel Services Toronto Ont $12,424, Ducharme Dom and Associates Inc Montreal Que $12,366, D Fortin-Caron Montreal Que $23,200, Government of Canada—Supply and Services—Audit Services Bureau Ottawa Ont $11,250 and Supply and Services—Canadian Government Printing Bureau Ottawa Ont $60,355, L Green Toronto Ont $7,101, M Halleau Toronto Ont $3,062, Hariman Industries Ltd Ottawa Ont $2,000, N J Hollingsworth Ottawa Ont $2,340, Miss 500 Ottawa Ont $20,153, A Okunn Toronto Ont $3,925, R Osbourne Toronto Ont $2,250, Office Overload Ottawa Ont $11,124, Ottawa-Hull Bilingual Services Ottawa Ont $15,756, D Panneton Val d'Or Que $4,313, Personnel Pool Ottawa Ont $38,776, M S Powell Don Mills Ont $22,400, Provincial Treasury Toronto Ont $2,968, R L Systems Ottawa Ont $36,398, M Reidkbie Toronto Ont $2,286, V Ship Toronto Ont $8,970, D Smith Toronto Ont $6,925, K Smith Toronto Ont $4,600, F B Sussman Ottawa Ont $2,250, Tonto Indian Productions White Rock BC $3,490, The Canadian Gallop Poll Ltd Toronto Ont $11,850, A Underwood Toronto Ont $4,746, University of: Ottawa Ottawa Ont $13,800, Toronto Toronto Ont $3,188 and Windsor Windsor Ont $7,663 R L Systems Ottawa Ont $36,398, H Wineberg Toronto Ont $4,600.

Supreme Court of Canada

Commissionaire Services $45,629—Canadian Corps of Commissionaires Ottawa Ont $45,629.

Legal Services $111,760—J Delage Montreal Que $4,792, C S Goldman Toronto Ont $5,060, J D Gregory Ottawa Ont $12,924, C Hackland Ottawa Ont $7,875, M Herman Toronto Ont $5,042, G Lehoux Ottawa Ont $4,792, L A Levert Ottawa Ont $7,875, G E Mildren Winnipeg Man $8,334, V Orchard Winnipeg Man $4,792, M L Pilkington Toronto Ont $8,042, JCK Stobie Halifax NS $7,875, K E Swinton North York Ont $8,190, F L Titley Ottawa Ont $7,875, A Veronneau Ville St Lambert Que $8,150, G P Wallace Vancouver BC $4,975, K R White Halifax NS $5,169.

Miscellaneous Fees $1,653.

Federal Court of Canada

Commissionaire Services $18,675—British Columbia Corps of Commissionaires Vancouver BC $10,442, Canadian Corps of Commissionaires Toronto Ont $7,776.

Reporters Services $43,433—Allwest Reporting Limited Burnaby BC $8,383, Suzanne Chartrand Montreal Que $2,947, J Langlois Montreal Que $2,218, Nethercut & Company Limited Toronto Ont $16,699, Annagret Rinaldi Longueuil Que $2,100, Jean Riopel Montreal Que $2,523.

Secretarial Services and Office Assistance $23,313—DOT Personnel Services Toronto Ont $2,950, Office Overload Montreal Que $2,834, Personnel Pool Ottawa Ont $16,551.

Miscellaneous Services $53,537.

Law Reform Commission 1975-76

Legal Services $978,105—C Adams Ottawa Ont $5,638, B Amren Ottawa Ont $2,400, L Arbour Toronto Ont $3,332, R G Atkey Toronto Ont $15,000, J Atrens Vancouver BC $30,413, D Aubin Ottawa Ont $8,063, K Barnard Ottawa Ont $2,800, J L Baudouin Outremont Que $21,679, D Baum Cincinnati Ohio USA $2,000, A Bisson Lucerne Que $2,750, P Bissonette Templeton Que $4,045, N Brooks Downsview Ont $14,500, Bruce Doern & Associates Ottawa Ont $14,000, P Carrière Laval des Rapides Que $3,000, W Charland Copper Cliff Ont $2,250, F Chrétien Ottawa Ont $19,167, Clark Institute of Psychiatry Toronto Ont $13,531, R Cohen Toronto Ont $2,000, P Côté Ottawa Ont $18,933, P Curley Ottawa Ont $2,190, D Devinat Ottawa Ont $5,264, D Doucet Toronto Ont $4,620, H Eddy Aylmer Que $17,250, T Elton Ottawa Ont $18,334, P Fitzgerald Ottawa Ont $20,400, J Fortin Ottawa Ont $14,900, H Francœur Ville Laval Que $11,463, Gowling & Henderson Ottawa Ont $4,000, B Grenier Ottawa Ont $24,247, P Griffon Ottawa Ont $2,393, D Groulx Hull Que $2,730, R Guil St Mathias de Rouville Que $5,000, F Hogarth West Vancouver BC $2,400, A Hooper Ottawa Ont $5,125, Human Behaviour Group Boulder Colo USA $4,750, Humber College of Applied Arts & Technology Rexdale Ont $3,000, S Hyson Ottawa Ont $5,850, P Issalys Hull Que $22,138, H Janisch Halifax NS $8,800, J Jasmin Montreal Que $7,050, K Jobson Ottawa Ont $7,750, A Jodouin Ottawa Ont $5,000, John Howard Society of Ottawa Ottawa Ont $2,400, C Kennedy Gatineau Que $3,210, M Krasnick Ottawa Ont $18,450, C Lalonde Hull Que $15,685, P Landreville Montreal Que $17,500, R Lemay Ottawa Ont $10,875, E Lewis Ottawa Ont $9,625, G Levasseur Montreal Que $5,300, G Lissoir Montreal Que $8,315, J Lloyd Scarborough Ont $6,930, E MacKay Montreal Que $5,000, Maison de Traduction Watier Ottawa Ont $16,646, S McCallum Ottawa Ont $8,125, C McGibbon Toronto Ont $12,000, H Myers Longueuil Que $3,814, H Oliver Ottawa Ont $3,725, Ottawa District Association for the Mentally Retarded Ottawa Ont $3,459, M Packer Toronto Ont $4,620, R Patry Hull Que $4,256, J Payne Ottawa Ont $20,250, H Popovici Montreal Que $5,500, C Regimbald Ottawa Ont $3,500, A Ried Ottawa Ont $32,000, G Reynolds Toronto Ont $6,500, E Ryan Toronto Ont $37,117, R A Samek Ottawa Ont $23,120, J Saunders Ottawa Ont $3,500, A Scace Toronto Ont $3,000, G Sellers Ottawa Ont $3,273, H Silverman Ottawa Ont $8,750, S Silverstone Ottawa Ont $3,500, J Smith Vancouver BC $4,500, T Swaby Ottawa Ont $7,100, P Tardif Pointe-Claire Que $17,593, C Tennenhouse Ottawa Ont $9,279, H Thurston Toronto Ont $29,478, Traduction Lachigan Sainte Hippolyte de Kilkenny Que $2,974, R Turner Ottawa Ont $2,400, University of: Montreal Montreal Que $4,360, Ottawa Ottawa Ont $11,400, Sudbury Sudbury Ont $2,500 and Toronto Toronto Ont $31,449, S Wain Toronto Ont $4,000, L Waller Ottawa Ont $6,999, G Watkins Ottawa Ont $27,732, M Webber Ottawa Ont $22,042.

Miscellaneous Services $13,264—Daly Translations Hull Que $3,290, Government of Canada—Supply and Services—Canadian Government Printing Bureau Ottawa Ont $4,550, Systems Dimensions Ltd Ottawa Ont $5,424.

Tax Review Board

Miscellaneous Services $68,730—Allwest Reporting Led Burnaby BC $2,421, M Boisvert Ottawa Ont $2,082, L Couillard Ottawa Ont $8,250, F Crockett Victoria BC $5,859, J Drolet Shawinigan Que $2,315, J Fleisig Toronto Ont $9,315, M Guay Montreal Que $6,548, K Khanna Westmount Que $6,651, T Nisbet Victoria BC $2,956, Office Overload Ottawa Ont $20,395, B Wilson Ottawa Ont $4,000.

LABOUR

Data Processing $156,847—Compugraphic Finance Co Allentown Pa USA $6,046, Computel Systems Ltd Ottawa Ont $123,485.

Legal Services $16,722—Cordeau and Locas St Hyacinthe Que $2,361, McKercher McKercher and Stack Saskatoon Sask $2,156.

LABOUR—*Concluded*

Training of Public Service $63,929—Government of Canada—Public Service Commission Ottawa Ont $47,386, The Berlitz School of Languages Ottawa Ont $4,630.

Commissionaire Services $56,270—Canadian Corpos of Commissionaires Ottawa Ont $31,787, Government of Canada—Public Works Ottawa Ont $24,483.

Health and Welfare Services $9,786—Government of Canada—National Health and Welfare Ottawa Ont $9,786.

Special Research Studies $150,561—Canadian Labour Congress Ottawa Ont $4,500, Ben Crow and Associates of Canada Ltd Montreal Que $100,000 Government of Canada—Supply and Services—Canadian Government Printing Bureau Ottawa Ont $2,450, P S Ross and Partners Montreal Que $3,950, R C Smith Toronto Ont $30,012.

Other Business Services $946,156—M Bossen Winnipeg Man $17,744, Canadian Economic Services Ottawa Ont $11,904, Government of Canada—Public Works Ottawa Ont $660,685; Statistics Canada Ottawa Ont $75,000 and Supply and Services—Audit Services Bureau Ottawa Ont $49,900, G McGaffrey Ottawa Ont $27,600, R Weiler & Associates Ottawa Ont $32,241, Dr J Willard Almonte Ont $3,976.

Hospitality $45,342.

Microfilming $3,746.

Safety Services $995,211—Newfoundland $38,385, Prince Edward Island $22,978, Nova Scotia $46,148, New Brunswick $86,269, Quebec $234,119, Ontario $274,278, Manitoba $84,411, Saskatchewan $35,211, Alberta $46,186, British Columbia $95,709, Northwest Territories $31,000 and Yukon $517.

Compensation—Administration Expenses of Provincial Board $1,049,184—Newfoundland $10,695 Prince Edward Island $4,228, Nova Scotia $313,851, New Brunswick $26,927, Quebec $343,489, Ontario $357,000, Manitoba $51,700, Saskatchewan $84,675, Alberta $119,025, British Columbia $144,000, *Less* Administration Expenses recovered from Provinces $406,406.

CANADA LABOUR RELATIONS BOARD

Legal Services $106,769—John Baigent Vancouver BC $19,222, Davis and Company Vancouver BC $3,536, Gallagher Chapman Greenberg McGregor and Sheps Winnipeg Man $38,246, Gibbons Rosenbloom Baigent & Germaine Vancouver BC $6,324, Gowling and Henderson Ottawa Ont $29,264, Stikeman Elliott Tamaki Mercier & Robb Montreal Que $6,997.

Staff Training $5,219—Government of Canada—Public Service Commission Ottawa Ont $2,084.

Secretarial and Office Services $26,117—H V Chapman and Associates Limited Ottawa Ont $2,347, Office Overload Co Ltd Montreal Que $2,920 and Ottawa Ont $16,794, Personnel Pool Ottawa Ont $3,155.

Hospitality $2,294.

Audio, Recording and Translation Services $80,884—Government of Canada—Secretary of State Ottawa Ont $2,850, International Simultaneous Translation Service Montreal Que $78,034.

Other Miscellaneous Services $13,422—Government of Canada—Supply and Services Ottawa Ont $6,999, J W Willard Ottawa Ont $2,262.

Public Works Tenant Services $8,956—Gamma Properties Montreal Que $4,957, Government of Canada—Public Works Ottawa Ont $3,466.

MANPOWER AND IMMIGRATION

ADMINISTRATION PROGRAM

Removals—Legal Fees, Sale or Purchase of Property $6,508.

Removal—Real Estate Agents' Fees $10,025—Brian H Hale Halifax NS $2,580, W E Hodgson Halifax NS $2,850, G A Linton Charlottetown PEI $2,585, Gerald S Turbide Halifax NS $2,010.

Film Clips $23,389—Government of Canada—National Film Board Montreal Que $17,680, Phylamar Productions Ottawa Ont $4,750.

Print of Films $72,042—Government of Canada—National Film Board Montreal Que $70,236.

Photographic Services $19,781—Photo Features Ltd Ottawa Ont $7,471, Phylamar Productions Ottawa Ont $2,280.

Canadian Corps of Commissionaires $139,468—AID Security Canada Ottawa Ont $3,320, Canadian Corps of Commissionaires Ottawa Ont $132,838, Grant Security Services Ltd Ottawa Ont $3,107

Laundry and Dry Cleaning $2,953.

consultants Services $280,659—F Elizabeth Bertram Vanier Ont $16,900, David G Burgoyne London Ont $6,131, Michel Cloutier Valcourt Que $3,300 Government of Canada—Public Works Ottawa Ont $39,121 and Supply and Service Ottawa Ont $65,394, Forrest Bodrug and Associates Ltd Ottawa Ont $3,806, GEAC Computer Corporation Ltd Markham Ont $9,247, Gellman Hayward and Partners Ltd Toronto Ont $22,616, Pierre Charron et Associés Montreal Que $6,804 P S Ross and Partners Ottawa Ont $4,250, Seepac Systems Ltd Ottawa Ont $56,427, Systemhouse Ltd Ottawa Ont $24,533, Systems Dimensions Ltd Ottawa Ont $12,407.

Electronic Data Processing Services $2,479,482—ADP Systems Ltd Winnipeg Man $15,252, Alberta Government Telephone Edmonton Alta $14,690 Bell Canada Montreal Que $34,207, Canadian Data Vancouver BC $74,232, Computel Systems Ltd Ottawa Ont $543,129, Computex Centres Ltd Calgary Alta $58,441, Datacap Ltd Ottawa Ont $25,891, Dataline Systems Ltd Toronto Ont $4,429, Government of Canada—Public Archives Ottawa Ont $29,131 and Supply and Services Ottawa $11,103, GEAC Computer Corporation Ltd Markham Ont $66,500, IBM Canada Ltd Don Mills Ont $166,882, Information Science Industries $12,690, Manitoba Telephone System Winnipeg Man $9,092, Maritime Tel and Tel Halifax NS $29,477, Saskatchewan Telecommunications Regina Sask $4,710, I P Sharp Associates Ltd Toronto Ont $75,077, Systemhouse Ltd Ottawa Ont $12,215, Systems Dimensions Ltd Ottawa Ont $1,156,687, The Corporation of the City of Thunder Bay Thunder Bay Ont $4,045, XCS Management Ltd $22,910.

Key Punch Services $25,875—Data Encoding Ltd Ottawa Ont $3,655, Datacap Ltd Ottawa Ont $3,948, Dominion Computer Support Services Ltd Ottawa Ont $4,769, Government of Canada—Supply and Services Ottawa Ont $4,131, 3PM Canada Ltd Scarborough Ont $6,337.

Messenger Services $104,488—J C Bedard Ottawa Ont $88,651.

Press Clipping Services $2,556.

Remuneration—Manpower and Immigration Council $31,775—Yves Dube Ste Foy Que $3,000 John L Jaskula Hamilton Ont $6,800, Seepac Systems Ltd Ottawa Ont $5,250, H L Shepherd Burlingon Ont $3,000.

Collection Agencies $15,347—Financial Collection Agency Ottawa Ont $15,347.

Other Miscellaneous Services $153,941—Ability Center Toronto Ont $17,057, Colorad Ltd Ottawa Ont $4,088, Monique Perrin D'Arloz Carp Ont $5,557, GEAC Computer Corp Ltd Markham Ont

MANPOWER AND IMMIGRATION—*Continued*

$7,930, Government of Canada—Public Archives Ottawa Ont $5,196; Public Service Commission Ottawa Ont $40,966 and Supply and Services Ottawa Ont $10,991, Industrial Overload Ottawa Ont $11,581, Miss Stacey Ottawa Ont $3,656, Miss 500 Ottawa Ont $2,002, Office Overload Ottawa Ont $12,452, R A Blunt & Associates Ltd Toronto Ont $2,100, Personnel Pool Ottawa Ont $21,563, Portage Personnel Ltd Hull Que $2,829, Systems Dimensions Ltd Ottawa Ont $3,925.

Hospitality Services $23,018.

Accounting and Audit Services $4,312,631—Government of Canada—Supply and Services Ottawa Ont $4,312,631.

Health Services $47,265—Government of Canada—Health and Welfare Ottawa Ont $47,265.

Training and Educational Services $147,770—Algonquin College Ottawa Ont $2,825, Government of Canada—Public Service Commission Ottawa Ont $104,270.

Other Types of Services $5,374.

DEVELOPMENT AND UTILIZATION OF MANPOWER

Removals—Legal Fees, Sales or Purchase of Property $48,905—Pierre Auger Montreal Que $2,383, Robert Thivierge Quebec Que $2,520.

Removals—Storage Household Effects $16,038—Government of Canada—Supply and Services Ottawa Ont $15,121.

Removals—Real Estate Agents' Fees $178,135—J. Beaulieu Montreal Que $2,010, Eric Birch Toronto Ont $4,320, A Blais Winnipeg Man $2,415, Guy Brethour Ottawa Ont $2,970, D J Brown Toronto Ont $2,600, B V Clancey Charlottetown PEI $3,200, Y Coke Toronto Ont $3,240, A Dingemans Toronto Ont $2,820, Norman Emley Toronto Ont $2,580, A S Francis Vancouver BC $3,150, R G Gates Winnipeg Man $4,604, W Gidley Vancouver BC $2,860, Jacques Giroux Montreal Que $2,275, T J Gleason Toronto Ont $2,550, D W Gray Vancouver BC $4,856, P E Griffen Vancouver BC $2,525, R E Hale Halifax NS $2,000, Alex G Hayward Toronto Ont $2,400, W E Hodgson Halifax NS $3,480, G P Horseman Winnipeg Man $3,995, E M Hutchinson Halifax NS $4,070, Peter A Jacob Vancouver BC $2,942, D C Jellison Winnipeg Man $2,065, W Johnson Winnipeg Man $3,795, Orval J Ketcheson Toronto Ont $2,825, D F Lynn Toronto Ont $3,660, G M MacLeod Moncton NB $2,100, M McGuire Brandon Man $3,135, R C Morrison Halifax NS $3,175, J G Murphy Halifax NS $3,200, F Nowicki Winnipeg Man $3,290, P M Oldfield Halifax NS $3,200, A Pefhany Halifax NS $3,375, R J Pendlebury Halifax NS $2,430, Ray Penner Vancouver BC $2,420, J A Ross Winnipeg Man $2,100, Michael J Schuster Toronto Ont $2,040, G M Sliva Winnipeg Man $2,800, A M. Smyth Winnipeg Man $3,290, D R Sparrow Vancouver BC $3,360, J Takenata Vancouver BC $2,310, Andre Thérien Montreal Que $2,415, R A Wales Toronto Ont $2,550, H L Wong Vancouver BC $4,130.

Print of Films $5,354.

Photographic Services $29,573—Audio Visual East Halifax NS $2,240, Central Art Service Inc Montreal Que $17,584, F & M Productions Ltd Toronto Ont $2,018.

Canadian Corps of Commissionaires $20,460—British Columbia Corps of Commissionaires Vancouver BC $20,460.

Consultants Services $358,771—A R A Consultants Ltd Toronto Ont $6,300, A R Aitken Halifax NS $2,600, Howard Aster Hamilton Ont $4,000, Benjamin Baich Ottawa Ont $10,800, Sandra Benjamin Ottawa Ont $4,900, P D Brodhead Alert Bay BC $2,375, Wm J Buell Halifax NS $6,469, Francis Butler Halifax NS $3,000, Canadian Vocational Association Ottawa Ont $15,000, Centre d'étude de gestion Montreal Que $2,152, Mollie de Groot Halifax NS $4,949, Jean Paul Desbiens Montreal Que $7,500, Donner & Lazar Research Associates Toronto Ont $12,206, Andre Fenier Ottawa Ont $4,320, Sandra Gaudet Halifax NS $2,400, V Glickman Ottawa Ont $8,000, Government of Canada—Supply and Services Ottawa Ont $8,400, J R Green Prince Albert Sask $3,330, Francis Grell Ottawa Ont $12,200, Human Behaviour Research Toronto Ont $5,250, Joan C Jones Halifax NS $11,386, Peter Katadotis Montreal Que $6,750, R H Knox Ottawa Ont $35,088, Shirley Letto Halifax NS $4,954, Joseph McGuire Halifax NS $7,644, PAS Action Services Ltd Vanier Ont $5,108, Peat Marwick & Partners Toronto Ont $4,637, Dr B S Randharva Saskatoon Sask $3,000, Ronald E Ryan Halifax NS $3,620, G K Sarda Winnipeg Man $3,000, Linda Schachter Ottawa Ont $16,380, Robert H Schaffer & Associates Montreal Que $5,000, Lynda M Smith Halifax NS $11,833, Sound Consolidated System Hazeldean Ont $2,312, H R Steel Prince Albert Sask $4,000, Louise Taggart Halifax NS $24,246, M Thorpe Prince Albert Sask $2,437, Rene Wendling Montreal Que $13,476, Steven F Wilson Toronto Ont $10,000.

Electronic Data Processing $78,922—Dataline Systems Ltd Toronto Ont $2,016, Government of Canada—Statistics Canada Ottawa Ont $4,350, IBM Canada Ltd Don Mills Ont $7,278, I P Sharp Associates Ltd Toronto Ont $5,699, Systems Dimensions Ltd Ottawa Ont $53,590.

Key Punch Services $5,687—Keypunch Services Co Ltd Montreal Que $3,514.

Interpreters and Translators $31,043—Proctor Bouchereau Ltée Montreal Que $2,126, Gudelicio Sanchez Edmonton Alta $15,634, Trinh the NGOC Montreal Que $4,163.

Messenger Services $26,979—Courrier Trans Quebec Montreal Que $3,206, Purolator Courrier Ltd Montreal Que $8,297.

Memberships $11,945.

Other Miscellaneous Services $190,324—Bert Demerling Mobile Toronto Ont $2,474, Complan Research Assoc Toronto Ont $7,150, Jacques Corriveau & Cie Montreal Que $3,500, Government of Canada—National Film Board Montreal Que $100,000, Grant Security Services Ltd Toronto Ont $8,258, I F G Montreal Que $3,500, Office Overload Ottawa Ont $7,078, Recorded Sound and Voice Toronto Ont $3,685, Jean Guy Renaud Montreal Que $3,344, Gilles Theberge Montreal Que $2,590, Treasurer of Ontario Toronto Ont $31,500.

Hospitality—Travel Status—All Others $26,661—Institut Cooperatif Desjardins Montreal Que $2,589.

Committee Members—Job Creation $90,883—Rick Dauphiwee Vancouver BC $3,194, Doug Sawyer Vancouver BC $2,562.

Audit Costs DSS—Job Creation $287,000—Government of Canada—Supply and Services Ottawa Ont $287,000.

Medical Examinations—CMTP $3,337.

Workmen's Compensation Payments—LIP $164,344—Government of Canada—Labour Ottawa Ont $164,344.

Workmen's Compensation Payments—OFY $33,686—Government of Canada—Labour Ottawa Ont $33,686.

Reimbursement of Tuition Fees $58,253.

Public Service Commission Course Fees $55,444—Government of Canada—Public Service Commission Ottawa Ont $11,010.

Other Course Fees $29,532—Algonquin College Ottawa Ont $2,575, Berlitz School of Languages Ottawa Ont $4,643.

Canada—Mexico Exchange Program $10,417.

MANPOWER AND IMMIGRATION—*Continued*

Manpower Training Services $271,739,566—Details not available.

CES—Personal Service Contracts $53,329—Francis Blackduck Winnipeg Man $5,878, Donald K Brown Vancouver BC $3,025, C Charlo Winnipeg Man $6,367, Donald Leonard Faris Winnipeg Man $9,253, G Hutchison and D W McMillan Vancouver BC $8,819, Barbara O'Neill Winnipeg Man $4,444, Rosemarie Qitsualik Winnipeg Man $4,070, D Snipper Winnipeg Man $3,370, L Wilhelm Winnipeg Man $2,600.

CES—Outreach $129,795—Community Employment Outreach Vancouver BC $66,109, Peoples Employment Project Vancouver BC $63,686.

Special Programs—Diagnostic Services $190,202—Applied Psychological Service Toronto Ont $3,097, A S Bernsten Winnipeg Man $12,874, Centre de Consultation Montreal Que $10,455, Centre Interdisciplinaire Montreal Que $2,265, Robert W Dudley Victoria BC $5,530, Brian Ferris Counsel Vancouver BC $3,315, Jean Gaudreau Montreal Que $2,895, Helene Matte Grenier Montreal Que $3,410, I F G Montreal Que $12,095, International Vocational Vancouver BC $3,175, Jewish Vocational Service Toronto Ont $8,363, Keith Kenet & Assoc Halifax NS $2,450, Kingston General Hospital Kingston Ont $4,002, L'Institut Canadien Montreal Que $2,665, Roger D Martin & Assoc Winnipeg Man $2,150, A B McPherson Winnipeg Man $5,704, Jacques Andre Michaud Montreal Que $5,965, Montreal Institute Montreal Que $4,440, Newfoundland Psychological Services St John's Nfld $4,493, Ruth Radbill Montreal Que $4,145, Rescon Calgary Alta $2,700, St John's Community Counselling St John's Nfld $2,320, David L Streiner Toronto Ont $3,500, Robert J Tolsma Vancouver BC $2,206, Vocational Counselling Vancouver BC $4,525, YMCA Centre for Counselling Toronto Ont $8,075.

Outreach—Research and Evaluation $28,212—P Cappon and B Campbell Vancouver BC $24,250.

Special Programs—Outreach $6,483,856—Alberta Native Development Edmonton Alta $322,200, Alternatif Winnipeg Man $34,741, Amerindiens de Sept Iles Que $12,400, D Angus Hamilton Ont $65,028, Association Canadienne des Paraplégiques Montreal Que $40,325, Association des Copains Nouvelle Vie Inc Montreal Que $135,327, Association des Travailleurs Handicapés St. Jean Que $81,445, Association of Metis of New Brunswick Moncton NB $2,590, Band Council of Fort Liard Fort Liard NWT $12,568, British Columbia ANSI Outreach Vancouver BC $79,220, Bella Bella Outreach Bella Coola BC $19,736, Big Cove Band Council Rexton NB $9,943, Black United Front Halifax NS $23,506, James J Broderick Windsor Ont $17,750, J M Brooks Toronto Ont $68,601, D Campbell & C McNeil Toronto Ont $18,391, R Campeau in Trust Ottawa Ont $114,090, Canadian Mental Health Association Edmonton Alta $41,373, Cape Dorset Settlement Cape Dorset NWT $3,627, Capeq Inc Laval Que $40,438, Carrefour Communautaire Longueuil Que $70,470, Carrefour Serv Opton Travail Trois-Rivières Que $63,876, Cedar Cottage Kensington Vancouver BC $7,849, Centre d'Intégration pour jeunes travailleurs Granby Que $29,925, Centre Information & Recherches Montreal Que $81,519, Centre de Main d'Oeuvre pour délinquents Sherbrooke Que $52,112, Gaston Chalifoux Laval Que $18,000, Charlotte County Assessment St Stephen NB $17,660, Charlottetown Youth Services Charlottetown PEI $79,784, A Chriss Halifax NS $70,050, Citizens United for Vancouver Vancouver BC $10,000, J Clark in Trust London Ont $60,782, Clinique Odyssee Inc Sherbrooke Que $9,276, CNIB Outreach Halifax NS $54,813, Con Employed Halifax NS $21,434, Community Employment Adv Vancouver BC $13,330, Conseil Bande Bersimis Que $12,785, Conseil Bande Mistassini Que $24,790, Conseil Bande Sept Iles Que $3,768, Corporation Etape Travail Montreal Que $50,238, CUE Outreach Vancouver BC $47,754, B T Dale & D Fletcher Guelph Ont $29,664, P Daveluy Hull Que $4,551, Dawson Creek Outreach Dawson Creek BC $5,954, Decin Develop Emploi Jonquière Que $6,219, Dene Outreach Project Prince George BC $10,795, East Broadway Youth Vancouver BC $7,773, East Kootenay Outreach East Kootenay BC $8,215, Epilepsy Association Calgary Alta $40,459, Extension Cote Nord Havre St Pierre Que $82,919, Extension Inter-Pref St Emile D'Auclair Que $34,902, Extension Moyenne Havre St Pierre Que $27,643, Fairford Indian Band Fairford Man $7,382, Fairshare Inc Point St Charles Montreal Que $62,222, Fish Lake Cultural Education Centre Williams Lake BC $48,273, Fisher River Requis Fisher River Man $11,001, Fort George Band Council Fort George Que $16,776, Fort Good Hope Settlement Council Fort Good Hope NWT $5,346, Fort Resolution Settlement Council Fort Resolution NWT $14,256, Futures Outreach New Westminster BC $62,339, A J Gaunt Halifax NS $59,862, Gitshan & Carrier Hazelton BC $49,973, Chief Stephen J Gloade Truro NS $9,527, Hamlet of Pond Inlet NWT $5,323, Hamlet of Tuktoyaktuk NWT $16,802, Handicapped Manpower Centre Regina Sask $85,739, HEED Outreach Burnaby BC $62,730, John Howard Society of New Brunswick Saint John NB $12,176, John Howard Society of Nova Scotia Halifax NS $50,011, Info Animation Arrière Pays Les Hauteurs Que $32,947, Jewish Vocational Service Montreal Que $18,148, Job Co-ordinator Outreach Vancouver BC $19,001, Job Development Outreach Vancouver BC $119,058, Job Opportunities Vancouver BC $28,832, L'Alliance Laurentienne Montreal Que $14,697, L'Arbre des Fondations Fafar Charlesbourg Que $14,931, Labrador Outreach Happy Valley Labrador $57,938, La Croisée Lauzon Que $14,445, La Jeune Chambre St Hyacinthe Que $6,255, La Transition Montreal Que $17,310, H Labatt & J Irvin Toronto Ont $24,435, J G Lamothe & Nelson Roberval Que $9,602, Jean Marc Lapointe Jonquière Que $6,489, Le Comité des Citoyens Newcastle NB $5,865, Le Tremplin Montreal Que $103,377, Erna Leah Toronto Ont $23,367, Les Marronniers Montreal Que $30,183, Lets Face It Moncton NB $5,319, L Lewis Cutler Ont $8,130, Long Plains Indian Band Long Plains Man $11,001, R H W Mail Vancouver BC $3,713, Maison du Travailleur Hull Que $46,941, A P Malcomson Alexandria Ont $22,817, Manitoba Pathfinders Winnipeg Man $254,927, Manpower Services Micmac NS $3,703, George McGuire Willowdale Ont $108,974, Mennonite Central Committee Winnipeg Man $29,550, Millbrook Band Council Truro NS $11,115, Mini CMC Beauceville Que $8,955, Mission Outreach Mission BC $41,035, Jean Moore in Trust Kingston Ont $11,000, New Brunswick Association of Metis Fredericton NB $29,685, New Brunswick and Prince Edward Association Saint John NB $28,175, Nelson Outreach Nelson BC $33,696, New Native Perspectives Prince Albert Sask $17,000, Nimpkish Outreach Alert Bay BC $8,760, Nipawin Special Area Nipawin Sask $4,365, Northern Municipal Council LaRonge Sask $36,100, Occupational Training Charlottetown PEI $9,028, Odyssee Placement Sherbrooke Que $28,849, Operation Interlock Saskatoon Sask $56,655, Opération Travail Quebec Que $46,042, Orenda Vancouver BC $77,861, Outreach Employment Service Edmonton Alta $26,491, Outreach Grand Rapids Grand Rapids Man $9,919, Outreach Igloolik NWT $6,949, Outreach Island Lake Selkirk Man $7,000, Outreach Neepawa Man $8,925, Outreach Norway House Norway House Man $10,517, Outreach Standing Commi Vancouver BC $17,498, Chief W J Owl Cutler Ont $10,839, Claude Painchaud & J Moore Kingston Ont $34,158, Prince Edward Island Association of Metis Charlottetown PEI $25,834, Norma Penner in Trust Toronto Ont $14,435, Penticton Indian Band Penticton BC $14,076, Penticton Outreach Penticton BC $5,124, Peoples Employment Project Nanaimo BC $66,109, Pro-Feminae Outreach Project Fredericton NB $106,225, Programme d'Intégration des Cadres Agés Montreal Que $73,355, Project Search Prince George BC $31,497, Rags to Riches Victoria BC $42,975, Regroupement des Femmes de Brandon St Gabriel de Brandon Que $9,650, Restigouche Band Council Restigouche Que $20,065, R Robertson Toronto Ont $3,029, W Robinson in Trust Sharbot Lake Ont $20,579, Royal Bank of Canada Winnipeg Man $6,932, Rupert House Band Council Rupert House Que $13,905, Sagkeeng Outreach Fort Alexander Man $4,310, Sandy Bay Indian Band Marius Man $11,101, Service d'Emploi Temporaire Joliette Que $48,898, Service Main d'Oeuvre

MANPOWER AND IMMIGRATION—*Continued*

aux Jeunes Montreal Que $77,596, Service Social pour personnes sourdes Montreal Que $35,173, Donna Sharkey & Roma Colbert Ottawa Ont $50,544, W B Sharp Toronto Ont $85,593, Jacques Simard Chicoutimi Que $4,000, Sioux Valley Indian Band Griswald Man $11,101, Special Employment Field Service North Vancouver BC $16,583, Split Lake Outreach Thompson Man $10,776, Straight Ahead Outreach Port Coquitlam BC $10,447, P S Stauffer & J R Brass London Ont $99,141, Strathcona Outreach Vancouver BC $45,796, Strike Four Outreach Society Edmonton Alta $51,192, Surrey Youth Power Surrey BC $60,248, The Pas Indian Band The Pas Man $10,101, The Workshop Vancouver BC $35,662, R Thurgood & S Tweedle Toronto Ont $95,488, Unemployment Anonymous Saanichton BC $36,045, Union of New Brunswick Indians Fredericton NB $34,993, Union of Nova Scotia Indians Micmac NS $27,500, Unison Halifax NS $112,353, Unitarian Fellowship Moncton NB $27,615, J Valentin in Trust Hamilton Ont $108,642, West Coast District Council Port Alberni BC $18,581, WIN Outreach New Westminster BC $29,328, Winnipeg School Division Winnipeg Man $21,382, Women in New Employment Winnipeg Man $42,730, Women in Society Today Saskatoon Sask $23,000, Women's Employment Boutique Vancouver BC $36,281, Women's Independence Necessary Surrey BC $30,417, YMCA Lethbridge Alta $16,734, Andy Yesno & Don Slipperjack Geraldton Ont $21,711, Youth Employment Service Manitoba Inc Winnipeg Man $12,238, Yukon Outreach Committee Whitehorse Yukon $199,182, Elaine Zimmerman Toronto Ont $53,766.

Other Types of Services $7,005.

IMMIGRATION PROGRAM

Removals—Legal Fees, Sales or Purchase of Property $11,624.

Removals—Storage Household Effects $31,797.

Removals—Real Estate Agents' Fees $41,975—L J Baillargeon Winnipeg Man $3,500, W David Bell Ottawa Ont $3,780, F E A Ewald Toronto Ont $2,880, F G Laughsen Toronto Ont $4,480, P E Lowrey London Ont $3,060, James F McLeod Toronto Ont $2,940, J E Stevenson Toronto Ont $2,580, A J Smiley Kanata Ont $2,650, D L Watts Vancouver BC $2,625.

Photographic Services $3,101.

Legal Services $85,136—Adhern de Brabant Nuss Montreal Que $16,332, Boisjoly et Associés Quebec Que $2,947, W D Brennan Montreal Que $4,923, Claire L'Heureux Dube Montreal Que $2,066, Gerald Godin Montreal Que $2,552, D J S McDowell Ottawa Ont $2,324, A M Pepe Ottawa Ont $4,487, Roger D Pothier Ste Foy Que $12,090, Philip Slayton Montreal Que $14,625, D J Tessaro Hamilton Ont $2,208.

Security Services $11,979—Canadian Corps of Commissionnaires Ottawa Ont $11,979.

Laundry Dry Cleaning and Related Services $2,967.

Consultants $63,877—B C P Publicite Montreal Que $2,500, C C Hoppe Downsview Ont $2,700, H S Johnston Ottawa Ont $3,000, Government of Canada—Justice Ottawa Ont $22,083, Simco Financial Consultants Ottawa Ont $7,500, John K Starnes Chelsea Que $12,000, Ella Zink Ottawa Ont $4,000.

Electronic Data Processing Services $8,232.

Interpreters and Translators $500,528—Cesar Ardila Toronto Ont $10,162, Molly Assayag Saint-Laurent Que $6,740, B Baldwin Toronto Ont $7,461, Susan Bauman Toronto Ont $3,399, Estella Benaim Ottawa Ont $8,000, Max Benaim Toronto Ont $14,540, Georgette Boelens Montreal Que $6,960, Aldo Broglio Toronto Ont $4,162, Olga Burton Toronto Ont $8,602, A Christofides Toronto Ont $3,008, Avelina Da Silva Toronto Ont $8,372, Luis Dabo Toronto Ont $8,100, Dorita Dixon Toronto Ont $2,811, Americo Ayala Ferreira Toronto Ont $2,635, Peter Ferreira Toronto Ont $5,079, S S Gill Mississauga Ont $10,084, P Gomes Toronto Ont $9,248, Government of Canada—Justice Ottawa Ont $2,687, T S Hundle Vancouver BC $2,967, G Kotslis Toronto Ont $6,515, A S Kuraishi Toronto Ont $5,588, Sam Laredo Toronto Ont $2,812, Michael Magnotta Downsview Ont $12,691, A Mandureira Toronto Ont $3,839, Tina Mavronicolas Toronto Ont $8,971, P Marroulis Toronto Ont $8,970, Maria Rosa McCann Oakville Ont $9,087, M A Meyer Toronto Ont $7,947, E Mihalic Toronto Ont $8,531, E Morace Toronto Ont $5,089, Akbar Nasim Montreal Que $5,277, C Nogueira Toronto Ont $7,982, W Pardatscher Toronto Ont $2,712, J Pinto Toronto Ont $5,598, M Polymeris Don Mills Ont $5,075, T Pomes Toronto Ont $9,714, E Potocki Montreal Que $7,160, Queen's Hotel Montreal Que $17,434, Maria Rei Toronto Ont $5,815, R Sanchez Toronto Ont $8,072, Jorge Schacht Toronto Ont $2,239, Rhodo S Spagadorou Toronto Ont $7,649, M Solomon Toronto Ont $3,428, Fred Teachman Toronto Ont $8,963, Anna Urueneau Toronto Ont $3,998, Nguyen Van Trung Montreal Que $3,527, Manon Varela Toronto Ont $8,729, Anna Vilardo Toronto Ont $3,874, L Wincott Toronto Ont $8,636.

Messenger Service $3,322.

Other Miscellaneous Services $665,643—Ability Centre Ontario Toronto Ont $4,650, Air Canada Ottawa Ont $70,701, Burke International Research Willowdale Ont $11,883, Canadian Pacific Air Vancouver BC $128,585, C E Dojak Winnipeg Man $9,607, Minister of Finance Quebec Que $12,569, Government of Canada—Supply and Services Ottawa Ont $2,719 and Transport Ottawa Ont $13,266, Manpower Temporary Services Ottawa Ont $31,088, Market Facts Canada Toronto Ont $7,100, Miss 500 Ottawa Ont $23,288, Miss Stacey Personnel Ottawa Ont $5,685, Nationwide Market Research Toronto Ont $7,000, Nordair Ltd Montreal Que $86,500, Pacific Western Airlines Vancouver BC $61,451, Talent Action Ottawa Ont $9,834, Transair Winnipeg Man $127,797.

Training and Educational Services $55,791—Government of Canada—Public Service Commission Ottawa Ont $8,213.

Health Services $3,525.

Subsistence and Incidentals Deports $897,631—Airport Inn Dorval Que $20,460, Alliance Securite Invest Ste Foy Que $4,304, Atlas Protection Service Toronto Ont $29,315, Avion Motor Hotel Malton Ont $11,530, British Columbia Corrections Service Victoria BC $13,602, Canadian Protection Service Toronto Ont $28,469, City of Vancouver Vancouver BC $89,569, Fleet Investigations Islington Ont $30,282, Government of Canada—Royal Canadian Mounted Police Ottawa Ont $2,321, Grant Security Services Ltd Toronto Ont $73,722, Halifax County Correction Halifax NS $7,780, Hillcrest Investigation Willowdale Ont $20,153, Hotel Lapointe des Ltde St Jerome Que $2,303, La Communaute Urbaine Montreal Que $4,790, Labrash & Robertson Ltd Toronto Ont $6,077, Minister of Finance Victoria BC $10,432, Minister of Correctional Service Toronto Ont $84,275, Minister of Finance Quebec Que $18,650, Provincial Treasurer Winnipeg Man $25,697, Securex Safeguard Consultants Dorval Que $14,112, Services Caterplan Montreal Que $8,557, Strathcona Hotel Toronto Ont $112,708, Treasury of Ontario Toronto Ont $251,026.

Other Types of Services $5,687.

PLANNING AND RESEARCH

Removals—Real Estate Agents' Fees $4,060—A D Smith Ottawa Ont $4,060.

Photographic Services $6,016—Photo Features Ltd Ottawa Ont $4,244.

Consultants $1,010,933—Michel Alain Cap Sante Que $9,215, Belanger Chabot & Associés Montreal Que $43,945, Sandra Benjamin Ottawa Ont $3,800, Frederick N Brown Charlottetown PEI

MANPOWER AND IMMIGRATION—*Concluded*

$2,235, Mavis Burke Ottawa Ont $2,800, Canadian Facts Co Ltd Ottawa Ont $12,442, Canadian High News Ltd Toronto Ont $352,100, Josephine J Catania Regina Sask $5,000, Centre d'etudes de Gestion Montreal Que $24,500, Centre for Social Welfare Ottawa Ont $2,955, Conference Board in Canada Ottawa Ont $3,274, Contemporary Research Centre Toronto Ont $3,375, Cathy Delaney Ottawa Ont $2,100, Donner & Lazar Research Associates Toronto Ont $13,000, Frank Dowe Ottawa Ont $3,750, Michael John Drobot Ottawa Ont $4,500, Econ Research Consulting Ltd Vancouver BC $2,450, Marc Farmer Ottawa Ont $5,950, D G Fisher Saskatoon Sask $3,490, Henry Fletcher Services Ltd Toronto Ont $4,100, Government of Canada—Public Service Commission Ottawa Ont $5,500 and Statistics Canada Ottawa Ont $81,117, Hickling Johnston Ltd Toronto Ont $5,461, H G Howith Montreal Que $12,806, Judith Hull St John's Nfld $3,975, Information Science Industries Ottawa Ont $3,000, Informetrica Ottawa Ont $2,000, Carole Kanchier Calgary Alta $5,010, Kathleen V Laing Ottawa Ont $6,190, Allan MacIssac West Hill Ont $2,270, Christopher J Mahoney Ottawa Ont $2,460, Lorna Marsden Toronto Ont $4,000, Thomas L McPhail Ottawa Ont $5,000, Glen G D Milne Ottawa Ont $16,300, Brian E Moore Austin Texas USA $4,843, Multi Reso Inc Montreal Que $10,054, J Philip Nicholson Ottawa Ont $10,650, Pouliot Guerard Castonguay Montreal Que $5,000, Julian Riva Fredericton NB $4,199, Margaret Roberts Ottawa Ont $2,050, Robertson Nickerson Group Ottawa Ont $12,119, P S Ross & Partners Ottawa Ont $70,795, Ellen Savage Ottawa Ont $5,450, Seepac Systems Ltd Ottawa Ont $6,020, I P Sharp Associates Toronto Ont $8,955, Alister Smith Kingston Ont $3,125, David C Smith Kingston Ont $6,888, Southam Business Publications Don Mills Ont $57,356, H E Thornham Dartmouth NS $3,260, University of Montreal Montreal Que $50,000, P W Warren Prince Albert Sask $4,029, John A Watson West Vancouver BC $3,600, G Wegelin Ottawa Ont $2,667, Joseph Woelfel East Lansing Mich USA $2,284.

Data Processing Services $486,858—Data Key Systems Ltd Ottawa Ont $29,959, Dataline Systems Ltd Toronto Ont $3,643, Kelly Girl Services Ltd Ottawa Ont $5,479, Ottawa Keypunch Service Ottawa Ont $2,873, Seepac Systems Ltd Ottawa Ont $2,400, I P Sharp Associates Ltd Toronto Ont $78,040, Systems Dimensions Ltd Ottawa Ont $331,321.

Key Punch Services $9,739—Data Encoding Ltd Ottawa Ont $6,912.

Memberships $2,131—Conference Board in Canada Ottawa Ont $2,000.

Other Miscellaneous Services $166,241—Alphatext Ltd Ottawa Ont $13,193, Atkinson Film Arts Ltd Ottawa Ont $3,824, Kim P Butler Ottawa Ont $2,820, Government of Canada—Statistics Canada Ottawa Ont $8,920, Harrington Personnel Ottawa Ont $3,246, Heilling Suggitt Beaney Montreal Que $8,467, Kathleen V Laing Ottawa Ont $3,240, Miss 500 Ottawa Ont $11,585, Miss Stacey Ottawa Ont $28,184, Personnel Pool Ottawa Ont $42,497, Robertson Nickerson Group Ottawa Ont $5,950, Talent Action Ottawa Ont $3,746, Wharton E F A Inc Philadelphia Pa USA $2,550.

Hospitality Travel Status (All Other) $2,317.

Training and Educational Services $18,089—Berlitz School of Languages Ottawa Ont $3,270.

Other Types of Services $5,576.

IMMIGRATION APPEAL BOARD

Removals—Real Estate Agents' Fees $4,200—Lawrence W Hoffman Ottawa Ont $4,200.

Interpreters and Translators $19,915.

Messenger Services $7,560—Purolator Courrier Ltd Montreal Que $2,109

Other Miscellaneous Services $99,340— Angus Stonehouse and Co Toronto Ont $2,061, Gibson Girl Toronto Ont $5,430, ISTS Verbatim Ltd Montreal Que $71,940, Miss 500 Ottawa Ont $8,930.

Training and Educational Services $4,221—Government of Canada—Public Service Commission Ottawa Ont $3,825.

Other Types of Services $1,950.

UNEMPLOYMENT INSURANCE COMMISSION

Computer Time $187,680—Computel Systems Ltd Ottawa Ont $3,891, Government of Canada—Supply and Services Ottawa Ont $14,277—Computer Services Ottawa Ont $169,512.

Training Courses $5,505—Government of Canada—Public Service Commission Ottawa Ont $5,505.

Miscellaneous $22,854—Miss Stacey Personnel Ottawa Ont $1,481, Miss 500 Ottawa Ont $9,105, DOT Personnel Ottawa Ont $2,268, Government of Canada—Post Office Ottawa Ont $10,000.

Other Types of Services $1,778.

NATIONAL DEFENCE

DEFENCE SERVICES PROGRAM

Engineering Architectural Design and Consultant Services $10,058,285—Acres Consulting Services Ltd Halifax NS $15,647, Gordon S Adamson & Associates Toronto Ont $31,849, Adga Ltd Ottawa Ont $222,840, Adi Ltd Fredericton NB $165,197, Adkins Consultant Services Ltd North Vancouver BC $3,535, Alfa Tekno Demorestville Ont $10,364, Applied Technology Inc Sunnyvale Cal USA $32,218, Associated Engineering Ltd Edmonton Alta $13,751, Atlantic Information Systems Ltd Ottawa Ont $34,153, Atlantic Resource Consultants Ltd Debert NS $3,286, AVCO Lycoming Division Stratford Conn USA $11,326, F D Ball & Associates Ltd Toronto Ont $16,049, Bell Canada Montreal Que $21,221, Bell Helicopter Co Fort Worth Texas USA $100,878, J E Benoit & Associates (Consultants) Ltd Montreal Que $10,836, Conrad Blanchette Architect Ltd Moncton NB $8,232, B L M Architects Regina Sask $3,890, Boeing Vertol Company Seattle Wash USA $31,346, George Bolton Ltd Ottawa Ont $5,730, John M Booth & Associates Halifax NS $8,280, Bouthillette Parizeau & Buies Ste Foy Que $4,832, Brais Frigon Hanley & Associates Ltd Ottawa Ont $4,162, B W Brooker Engineering Ltd Edmonton Alta $5,872, Built Environment Co-ordinators Ltd Toronto Ont $82,180, David H Burnett & Associates Burnaby BC $17,964, Burnett Resources Surveys Ltd Burnaby BC $20,028, Burrows & Lau Edmonton Alta $8,800, Butts Magwood & Hall Ltd Ottawa Ont $2,009, M R Byrne & Associates Ltd Burlington Ont $3,336, Cae Electronics Ltd Montreal Que $76,975, Cambrian Facilities Consultants Ltd Edmonton Alta $5,948, Canadair Ltd Montreal Que $135,861, Canadian British Consultants Ltd Halifax NS $232,205, Canadian Design Services Montreal Que $27,671, Canadian Forestry Services Vancouver BC $2,013, Canadian General Electric Toronto Ont $57,332, Canadian Marconi Company Canada Ltd Montreal Que $7,798, Canadian Shade Tree Service Ltd Lachine Que $3,295, Canadian Vickers Ltd Montreal Quebec $165,437, Catterall & Wright Ltd Saskatoon Sask $2,112, Codec Project Control Ottawa Ont $16,112, Computing Devices of Canada Ottawa Ont $5,699, Comress Canada Ltd Toronto Ont $23,500, Constam Associates Ltd Don Mills Ont $5,614, Selwyn Cooke Gananoque Ont $7,613, W J Cosgrove & Associates Montreal Que $24,657, Jacques Coutu Chicoutimi Que $37,361, Crandall Dry Dock Engineers Inc Dedham Mass USA $6,283, Curtis Engineering & Testing Calgary Alta $4,691, Cytechnics Ltd Ottawa Ont $49,810, Datacap Ltd Ottawa Ont $3,082, Datatech Services Ottawa Ont $4,908, Dayton Knight Ltd West Vancouver BC $20,271, Government of Canada—Central Mortgage and Housing Corporation Ottawa Ont $21,373, Defence Construction (1951) Ltd Ottawa Ont $140,596 and Public

NATIONAL DEFENCE—*Continued*

Works Ottawa Ont $46,605, Design Four Project Management Ltd Winnipeg Man $14,176, Dobush Stewart Longpré Marchand Goudreau Montreal Que $991,358, Dominion Welding Engineering Maple Ont $6,010, J T Donald Company Ltd Scarborough Ont $2,089, Walter Dow & Company Ltd Toronto Ont $3,149, Ducros Meilleur Roy & Associates Ltd Ottawa Ont $33,621, Harry Dulmage Associates Ltd Ottawa Ont $40,693, Dumaresq & Byrne Ltd Halifax NS $41,254, Dupuis & Coté Quebec Que $16,009, E B M Financial Regulatory Consultants Ottawa Ont $2,137, Ellwood & Henderson Montreal Que $11,412, Engineering Group Toronto Ont $162,182, Engineering Services Company Ltd Halifax NS $16,059, Estrin Associates Ltd Ottawa Ont $41,513, Eyretechnics Ltd Ottawa Ont $99,153, Fairhall & Moffatt Ltd Ottawa Ont $16,304, W E Fancott Ottawa Ont $8,811, K L Farquharson Engineering Ltd Halifax NS $41,905, Finlay Engineering Toronto Ont $11,352, Fodor Engineering Ltd Toronto Ont $4,210, Nicholas Fodor & Associates Toronto Ont $4,320, Forrester Scott Bowers Cooper Walls Saskatoon Sask $2,526, Foundation of Canada Engineering Company Limited Toronto Ont $51,397, Robert Freundlich & Associates Victoria BC $10,419, G B R Associates Design Services Winnipeg Man $447,041, R J Genereux & Associates Ltd Regina Sask $2,500, German & Milne Montreal Que $3,320, Govan Kaminker Keenleyside Wilson Milne Praetorius Slauenwhite Stevenson Toronto Ont $16,590, A J Graham Engineer Ottawa Ont $3,784, Gravel & Gravel Chicoutimi Que $35,290, Donald C Griffin Pembroke Ont $7,270, John H Haiste & Associates Ltd North Vancouver BC $9,081, Milton Hall Construction Consultants Ltd Ottawa Ont $19,489, Robert Halsall & Associates Toronto Ont $14,516, Hanscomb & Roy Associates Montreal Que $380,928, Hanson Materials Engineering Ltd Edmonton Alta $4,356, R M Hardy & Associates Ltd Edmonton Alta $5,575, L G Harmsworth & Associates Ltd Victoria BC $2,850, Harper Management Consultants Manotick Ont $3,877, Hawker-Siddeley Canada Ltd Toronto Ont $77,684, Hedlin Menzies & Associates Ltd Toronto Ont $5,000, Helmer & Tutton Ottawa Ont $31,390, Hermon Cotton & Bunbury Vancouver BC $5,807, Hiltz & Seamone Company Ltd Kentville NS $10,215, Holstead Orendorff & Redmond London Ont $6,404, Honeywell Inc Scarborough Ont $28,289, Hovey Associates Ltd Ottawa Ont $77,658, Hughes Aircraft Company Los Angeles Cal USA $52,690, Humphries & Burgham Kingston Ont $6,000, International Harvester Ottawa Ont $2,292, I Tek Corporation Sunnyvale Cal USA $12,453, C F Johns Ottawa Ont $14,963, Juno & Associates Toronto Ont $32,337, Kasten Smith Eadie Ltd Edmonton Alta $2,000, J H Keating & Company Consulting Engineers Ltd Edmonton Alta $4,031, Keith Consulting Engineers Regina Sask $32,499, William Kelly Architects Ltd Regina Sask $12,783, Anthony L Kemp Toronto Ont $15,729, Kerr Priestman Keena & Associates Ltd Victoria BC $6,215, Kilgour & Linklater Winnipeg Man $12,000, J Klassen & Associates Ottawa Ont $10,621, Labrecque Vezina et Associés Montreal Que $3,555, Labrie Roy & Associates Latourelle Que $26,002, Lagace & Robitaille Lefrançois Quebec Que $31,397, Edward Lavender Ottawa Ont $12,121, Claude Leblond Chicoutimi Que $18,309, Leroux & Associates Halifax NS $2,360, Litton Systems (Canada) Ltd Rexdale Ont $5,994, F R Livingstone Ltd Ottawa Ont $11,340, Lloyds Register of Shipping Montreal Que $8,895, Lorimer Russell Skerry Halifax NS $6,890, Lorrain Gerin Lajoie Montreal Que $2,400, R S MacLennan & Associates Engineering Ltd North Bay Ont $10,655, McAsphalt Engineering Services West Hill Ont $3,440, McAsphalt Industries Ltd West Hill Ont $7,250, F R McCall Smiths Falls Ont $3,250, McCarter Nairne & Partners Vancouver BC $52,781, McMillan & Martynowicz Montreal Que $3,065, Marshall Merrett Stahl Elliott Mills and Ross Kingston Ont $2,053, Gaston Martin Rimouski Que $9,515, Ian Martin & Associates Toronto Ont $90,834, Mathers & Haldenby Toronto Ont $10,799, Mechanical Consultant Western Ltd Winnipeg Man $2,492, Mettam Wright Associates Halifax NS $45,689, W G Milne Calgary Alta $10,000, Le Minogue Consultant Ltd Ottawa Ont $236,411, Miramichi Surveys Ltd Newcastle NB $3,543, Miska Gale & Ling Ottawa Ont $13,876, Modern Technical Services Toronto Ont $211,939, J Molicard Winnipeg Man $2,642, Peter A Moll Associates Winnipeg Man $5,113, Monarque Morelli Gaudet Laporte Montreal Que $3,090, Montreal Engineering Montreal Que $3,342, P Moody Associates Winnipeg Man $8,806, Moriarity Henderson Lee & Associates Ltd Calgary Alta $2,830, Morrison Hershfield Theakston and Rowans Ltd Guelph Ont $2,898, Ivan E R Mose Ottawa Ont $9,288, Murray Malkin Architects Winnipeg Man $4,500, Murray & Murray Ottawa Ont $251,131, Neish Owen Roland & Roy Toronto Ont $12,853, Northland Engineering North Bay Ont $2,843, Northrup Hachey & Associates Ltd Moncton NB $6,083, Ogilvie Consultants Ltd Toronto Ont $19,141, T D Overhill Engineering Ltd Ottawa Ont $47,830, Paquet Dutil & Associés Ltd Ste Foy Que $9,987, Peacock Brothers Ltd Montreal Que $8,687, Perolin Bird Archer Ltd Cobourg Ont $2,470, Edward Piotrowski Engineering Ltd North Bay Ont $12,892, Pratt Lindgren Snider Tomcy Winnipeg Man $45,992, Pratt & Whitney of Canada Ltd Longueuil Que $85,974, Preventec Inc Sherbrooke Que $49,271, Quasar Systems Ltd Ottawa Ont $2,000, R L Raymont Ottawa Ont $14,000, R C A Ltd Ottawa Ont $2,957, Redifon Canada Ltd Ottawa Ont $184,928, Reid Crowther & Partners Calgary Alta $19,631, Robertson Building Systems Hamilton Ont $4,972, Robinson Roberts and Brown Ltd North Vancouver BC $8,542, Roviel Co Ltd Ottawa Ont $12,867, Russell & Russel Reg Mississauga Ont $3,347, Rysavy & Rysavy Ottawa Ont $7,861, Schoeler & Heaton Architects Ottawa Ont $41,193, Servant Dunbrack and McKenzie Ltd Halifax NS $37,597, Siddall Dennis Warner Victoria BC $12,165, Harold E Sigurd Ottawa $4,340, Harry P Smith & Marshall Merritt Stahl Kingston Ont $94,454, SNC Tottrup Services Ltd Edmonton Alta $2,736, Speed & Speed Ltd Halifax NS $2,854, Standard Aero Engines Ltd Winnipeg Man $30,525, Stevenson & Kellog Ltd Vancouver BC $302,055, Stewart Weir Stewart Watson Heinrich & Dixon Edmonton Alta $8,250, Techmate Inc Jonquière Que $7,024, Technician International Ltd St Laurent Que $149,263, Tek-Rite Ltd Ottawa Ont $24,992, Thompson Berwick Pratt & Partners Vancouver BC $125,039, D W Thomson Company Ltd Vancouver BC $16,688, Thunderbird Cleaners Moose Jaw Sask $2,853, Thurber Consultants Victoria BC $7,454, Torchinsky Consultant Ltd Saskatoon Sask $3,687, Jacques Tougas St Jean Que $19,033, Underwood McLellan Vancouver BC $11,906, Unecon Partnership Project Consultants Vancouver BC $5,414, United Aircraft of Canada Ltd Longueuil Que $35,156, Nari Vakil Ottawa Ont $12,800, Venne & Thibault Quebec Que $10,696, W L Wardrop & Associates Ltd Winnipeg Man $14,045, Warnock Hersey International Ltd LaSalle Que $3,853, Wasteneys & Evans Toronto Ont $55,804, Paul Weigand Belleville Ont $10,450, Wiens & Associates Ltd Regina Sask $22,032, L P Williams & Associates Winnipeg Man $7,776, M G Williams Ottawa Ont $41,164, Willis Cunliffe Tait Victoria BC $34,242, S F Wise Ottawa Ont $6,600, Ian Wotherspoon & Associates Ottawa Ont $11,232.

Legal Services $164,229—Barrigar and Oyen Ottawa Ont $4,821, Bell and Adams Ottawa Ont $12,852, Ross Goodwin Quebec Que $2,780, Gowling & Henderson Ottawa Ont $20,103, Michaels & Associates Ottawa Ont $6,027, Moffat Butler Marcus & Graham Ottawa Ont $2,708, Scott and Aylen Ottawa Ont $11,481, Smart & Biggar Ottawa Ont $11,654, R William Wray & Associates Ottawa Ont $2,586.

Training and Educational Services $22,688,998—Acadia School Division Oyen Alta $3,421, Addiction Research Foundation Toronto Ont $3,500, Agassiz School Division Beausejour Man $43,673, American Airlines Inc Lake Success New York City NY USA $75,806, Assiniboine South School Assiniboine Quebec $3,850, The Berlitz School of Languages Ottawa Ont $59,050, Bonnyville School Division Bonnyville Alta $230,370, Brandon School Division Brandon Man $20,166, Calgary Board of Education Calgary Alta $558,175, Carleton Roman Catholic School Board Ottawa Ont $64,876, Le Centre d'Organisation Scientifique de l'Entreprise Montréal Qué $27,621, City of Dartmouth Dartmouth NS $399,728, City of Sydney School Board Sydney NS $23,692, The

NATIONAL DEFENCE—*Continued*

Cochrane Iroquois Board of Education Iroquois Falls Ont $3,983, Commission Scolaire Ancienne Lorette Ancienne-Lorette Que $5,360, County of Grande Prairie Grande Prairie Alta $8,344, Cranfield Institute of Technology Bedford England $2,138, Donwood Institute Toronto Ont $6,500, Dryden Board of Education Dryden Ont $88,166, Dryden District Roman Catholic School Board Dryden Ont $15,860, Eastern Quebec Regional School Board Quebec Que $61,399, Edmonton Catholic School Board Edmonton Alta $250,364, Frontenac County Board of Education Kingston Ont $457,311, Frontenac Lennox Board of Education Kingston Ont $7,795, Government of Canada—Public Service Commission—Bureau of Staff Development Ottawa Ont $3,890,377, The Hastings Prince County School Board Belleville Ont $379,483, Honeywell Ltd Scarborough Ont $11,364, Integrated Computer Systems Inc Courcelette Que $2,029, Kapuskasing Board of Education Kapuskasing Ont $46,618, Kindersley School Kindersley Sask $17,003, Laboratoire Linguistique de Quebec Quebec Que $138,765, Lakeland Association For the Mentally Retarded Grand Centre Alta $2,638, Lakeshore Regional School Board Beaconsfield Que $68,459, Laurentian School Board Lachute Que $72,540, Maple Leaf Language Centre Ltd Ottawa Ont $7,780, Massuchusetts Institute of Technology Cambridge Mass USA $10,600, Medicine Hat Roman Catholic Separate School Board Medicine Hat Alta $20,159, Middlesex County Roman Catholic Separate School Board London Ont $22,103, Moose Jaw Board of Education Moose Jaw Sask $27,872, Municipality of Chester Chester NS $7,490, Nipissing District School Board North Bay Ont $182,215, Northumberland and Newcastle Cobourg Ont $3,452, Nova Scotia Institute of Technology Halifax NS $13,740, Nova Scotia Technical College Halifax NS $4,900, Okanagan Helicopter Ltd Vancouver BC $202,406, Ottawa Board of Education Ottawa Ont $1,368,029, Ottawa Roman Catholic Separate School Board Ottawa Ont $150,398, Portage la Prairie School Division Portage la Prairie Man $99,646, Renfrew County Board of Education Pembroke Ont $84,884, Rochester Institute of Technology Rochester NY USA $5,189, St Charles Academy Winnipeg Man $7,680, St John Brebeuf School Winnipeg Man $48,970, St Mary's Academy Winnipeg Man $16,827, St Paul's High School Winnipeg Man $11,330, St Pius X High School Ottawa Ont $3,060, Sacred Heart High School Yorkton Sask $4,500, Saguenay School Board Arvida Que $6,097, South Central Protestant School Board Greenfield Park Que $20,000, South Shore Protestant School Board St Albert Que $9,550, Sudbury Board of Education Sudbury Ont $104,274, Evelyn Unger School Edmonton Alta $2,284, University of: British Columbia Vancouver BC $7,761, Calgary Calgary Alta $3,843, California Los Angeles Cal USA $4,269, Carleton Ottawa Ont $42,556, Guelph Guelph Ont $2,010, Laval Montreal Que $35,375, McGill Montreal Que $43,308, McMaster Hamilton Ont $13,369, Memorial St John's Nfld $8,047, Moncton Moncton NB $2,360, Montreal Montreal Que $24,069, Ohio State Columbus Ohio USA $2,777, Ottawa Ottawa Ont $37,251, Quebec Quebec Que $8,274, Saint Mary's Halifax NS $9,915, Saskatchewan Regina Sask $10,169, Sherbrooke Sherbrooke Que $32,801, Stanford Stanford Conn USA $3,945, Toronto Toronto Ont $36,252, Victoria Victoria BC $3,720 and Western Ontario London Ont $10,030; Wainwright Roman Catholic Separate School Wainwright Alta $34,720, Wainwright School Division Wainwright Alta $49,497, Wakaw School Unit Wakaw Sask $32,630, Winnipeg School Division Winnipeg Man $185,447, Yorkton Collegiate Institute Yorkton Sask $8,640, Yorkton Public School Yorkton Sask $10,200.

Salaries of School Teachers in DND Dependents Schools $25,003,578—Abbotsford School Board Abbotsford BC $4,889, Baldwin Cartier School Board Pointe Claire Que $13,949, Bank of Montreal Ottawa Ont $73,094, Beautiful Plains School Board Neepawa Man $18,935, Bruce County Board of Education Chesley Ont $36,282, Burnaby Board of School Trustees Burnaby BC $4,512, Calgary Roman Catholic School Board Calgary Alta $9,577, Carleton Board of Education Ottawa Ont $107,725, Central Algoma Board of Education Richards Landing Ont $11,075, Commission Scolaire de: Montcalm Les Saules Que $3,822, Port Alfred Port Alfred Que $36,033, Saint Exupery St Lambert Que $2,946, Ste Foy Ste Foy Que $5,899, Trois Rivières Trois Rivières Que $2,208, Vieilles Forges Trois Rivières Que $10,707, Coquitlam School Division Coquitlam BC $8,703, Courtenay School Division Courtenay BC $3,603, Crescent School Board Willowdale Ont $9,846, District of Kapuskasing Separate School Board Kapuskasing Ont $10,513, Drumheller Valley School Board Drumheller Alta $10,176, The Dufferin Peel County School Board Mississauga Ont $12,759, Durham Board of Education Oshawa Ont $36,735, The Eastern Township Regional School Board Lennoxville Que $4,597, Edmonton Public School Board Edmonton Alta $424.506, Elgin County Board of Education St Thomas Ont $12,863, Eston-Elrose School Elrose Sask $26,062, Etobicoke Board of Education Etobicoke Ont $5,558, Fort Gary School Division Winnipeg Man $14,110, Gamlen Sybron Chemical Corporation Longueuil Que $24,674, Grande Prairie School Board Grande Prairie Alta $8,216, Graton Roman Catholic School Regina Sask $39,312, Grenfell Consolidated School Board Grenfell Sask $12,035, Halton Board of Education Burlington Ont $54,289, Hamilton Board of Education Hamilton Ont $4,684, High Prairie School Division High Prairie Alta $8,514, Jasper School District Jasper Alta $8,034, The Kenora Board of Education Kenora Ont $11,400, Kings County Amalgamated School Board Kentville NS $460,032, Kirkland Lake Roman Catholic School Kirkland Lake Ont $18,250, Lac La Biche School Board Lac La Biche Alta $19,834, Lakehead Board of Education Thunder Bay Ont $58,303, Lambton County School Board Sarnia Ont $6,199, Laurenvale School Board Rosemere Que $14,876, The Leeds and Grenville County Board of Education Brockville Ont $15,457, Lennox and Addington County Board of Education Napanee Ont $13,171, Lennoxville School Board Lennoxville Que $2,668, Lethbridge School Board Lethbridge Alta $99,950, Lincoln County Board of Education St Catharines Ont $5,147, Lloydminster Public School District Lloydminster Alta $14,222, Maritime Life Assurance Company Halifax NS $3,290, Medicine Hat Public School Board Medicine Hat Alta $42,438, Merritt School District Merrit BC $2,068, Metropolitan Separate School Board Toronto Ont $70,957, Midland School Division Carman Man $16,717, The Montreal Catholic School Board Montreal Que $46,330, Nipigon Red Rock Board of Education Nipigon Ont $25,627, Northern School Board Prince Albert Sask $25,650, North Vancouver School Board Vancouver BC $135,643, Norwood School Division Winnipeg Man $9,915, Ontario Health Insurance Commission Toronto Ont $2,068, Peace River Roman Catholic Separate School Peace River Alta $7,686, The Peel County Board of Education Mississauga Ont $99,854, Peterborough County Board of Education Peterborough Ont $10,412, Red Deer Public School Red Deer Alta $92,278, Red Deer Roman Catholic School Board Red Deer Alta $32,464, Regina Board of Education Regina Sask $11,700, Regina Public School Regina Sask $11,681, Richmond Board of Education Richmond BC $3,658, River East School Division Winnipeg Man $49,381, St Albert School Division St Albert Alta $21,964, St Boniface School District St Boniface Man $43,253, St James Assiniboine School Division Winnipeg Man $12,930, Saskatoon Board of Education Saskatoon Sask $128,767, Saskatoon Separate School Board Saskatoon Sask $15,799, Seine River School Division Ste-Anne Man $22,621, Simcoe County Roman Catholic School Board Barrie Ont $92,325, Three Hills School Division Trochu Alta $18,867, Timmins Board of Education Timmins Ont $38,652, Tisdale School Unit Tisdale Sask $20,299, Toronto Board of Education Toronto Ont $35,192, Trail School District Trail BC $3,228, Valleyview Roman Catholic Separate School Valleyview Alta $10,878, Vancouver Board of Education Vancouver BC $63,243, Wentworth County Board of Education Hamilton Ont $20,095, West Parry Sound Board of Education Parry Sound Ont $11,435, West Vancouver Board of Education West Vancouver BC $4,002, Wetaskiwin School District Wetaskiwin Alta $8,365, Winnipeg School Board Winnipeg Man $31,819, York County Board of Education Aurora Ont $30,539, The York Region Catholic Separate School Board Richmond Hill Ont $10,112,

NATIONAL DEFENCE—*Continued*

Health and Welfare Services $9,287,260—John W Atkinson Ottawa Ont $6,742, J R D Baker Saanichton BC $10,701, Belleville General Hospital Belleville Ont $20,478, Bermuda Hospital Board Hamilton Bermuda $5,102, George Berrigan Astra Ont $4,000, J Bisset Willowdale Ont $10,319, Brandon General Hospital Brandon Man $15,595, Calgary District General Hospital Calgary Alta $9,044, Calgary Medical Laboratories Calgary Alta $3,020, Cardio Pulmonary Laboratory Queen's University Kingston Ont $2,200, Cardiothoracic Surgery Associates Ottawa Ont $108,578, E P Carrigan Ottawa Ont $3,100, Ann Carter Borden Ont $8,190, T L Cashman Petawawa Ont $17,800, Le Centre Hospitalier de l'université Laval Quebec Que $13,203, Chilliwack General Hospital Chilliwack BC $9,008, Chroma Vision Ltd Ottawa Ont $17,794, Clarke Transportation Canada Moncton NB $2,384, G R Clayden Fredericton NB $4,443, James H Day Kingston Ont $2,087, Deer Lodge Hospital Winnipeg Man $39,702, V R Dewaji Clearbrook BC $2,600, C A Dintino Sydney NS $36,573, Dodwell Film Services Ottawa Ont $292,271, Durand & Masson Quebec Que $33,097, Edmonton General Hospital Edmonton Alta $6,411, Eldon Associates International Ltd Montreal Que $7,000, Foothills Hospital Calgary Alta $4,408, Kenneth H Foster Windsor Ont $8,165, P K Fraser Oromocto NB $2,460, Glenrose Hospital Edmonton Alta $12,308, Government of Canada—Canadian Broadcasting Corporation Ottawa Ont $246,855; National Health and Welfare Ottawa Ont $81,078 and Veterans Affairs Ottawa Ont $1,015,074, Grace Maternity Hospital Halifax NS $3,092, M Grant Toronto Ont $2,001, Jeffery Hales Hospital Duberger Que $2,859, F A Hamdi Victoria BC $3,260, Rolly Hammond Production Gatineau Que $20,300, Health Sciences Center Winnipeg Man $22,884, Georges Hebert Ancienne Lorette Que $9,266, Hospital of: Chibougamau Chibougamau Que $3,727, Chicoutimi Chicoutimi Que $42,456, de L'Enfant Jésus Quebec Que $7,654, des Sept Iles Sept Iles Que $4,497, Laval Ste Foy Que $6,071, Maisonneuve Montreal Que $4,016, St Ambroise Loretteville Que $5,178, St Sauveur Val d'Or Que $2,902, University of Alberta Edmonton Alta $336,625, T Hoy Ottawa Ont $5,444, A Hudec Regina Sask $12,000, M R Hurtibise Ottawa Ont $4,647, Institut de Bio-Endocrinologie Inc Montreal Que $4,337, Hotel Dieu de Montreal Montreal Que $2,637, Hotel Dieu de Quebec Quebec Que $3,791, Institut de Rehabilitation de Montreal Montreal Que $17,064, R B Irwin Kingston Ont $7,620, Island Medical Laboratories Ltd Nanaimo BC $2,198, J G Kenny Ottawa Ont $14,223, G Kimm Ottawa Ont $4,794, Kingston General Hospital Kingston Ont $45,721, Kingston Psychiatric Hospital Kingston Ont $6,448, Michael Krempowich St Catharines Ont $3,150, D Krepps Ottawa Ont $3,960, J J Krumlik Vancouver BC $2,250, Laboratoire D'Expertises Quebec Que $23,680, J J Lambert Dollard des Ormeaux Que $17,237, J A R Landreville Ste Agathe des Monts Que $11,528, Lynhurst Hospital Toronto Ont $6,445, A J Macleod Halifax NS $2,124, R W McIntyre Ottawa Ont $2,528, R A McKercher Calgary Alta $18,000, Mack & Gosse Halifax NS $2,942, T L Malfair Edmonton Alta $16,000, Mallet Mallet Mason & Associates Edmonton Alta $25,380, Victorin Masson Quebec Que $2,454, D A Mathieson Edmonton Alta $11,405, M D S Laboratories Rexdale Ont $10,282, Medicine Hat Hospital Medicine Hat Alta $3,727, A B Menkes Willowdale Ont $2,336, Metro Calgary & Rural General Hospital Calgary Alta $4,684, Metropolitan Bio Medical Laboratories Ltd Vancouver BC $8,783, Misericordia Hospital Edmonton Alta $5,018, J D Moar Saint John West NB $7,934, Moncton Hospital Moncton NB $4,006, Montreal General Hospital Montreal Que $3,003, Moose Jaw Union Hospital Moose Jaw Sask $14,250, National Hockey League Ltd New York City NY USA $3,060, P Newton Trenton Ont $4,875, North Bay Civic Hospital North Bay Ont $5,056, Nova Scotia Hospital Dartmouth NS $4,128, Nova Scotia Rehabilitation Centre Halifax NS $17,658, Oromocto Public Hospital Oromocto NB $75,900, Ottawa Civic Hospital Ottawa Ont $98,052, Ottawa General Hospital Ottawa Ont $7,240, M. Paradis Chicoutimi Que $17,952, Pathology Institute Halifax NS $3,768, James Paton Memorial Hospital Gander Nfld $13,313, Pavillon de Son Castor Alta $15,740, Pembroke Civic Hospital Pembroke Ont $6,741, Physicians Services Halifax NS $2,124, Portage District General Hospital Portage la Prairie Man $5,157, Press News Ltd Toronto Ont $20,020, Red Deer General Hospital Red Deer Alta $6,425, Regina General Hospital Regina Sask $5,479, Regional Surgeon Esquimalt BC $5,025, Roseway Hospital Shelburne NS $3,167, Royal Alexandra Hospital Edmonton Alta $25,926, Royal Inland Hospital Kamloops BC $2,869, Royal Jubilee Hospital Victoria BC $31,940, Royal Victoria Hospital of Barrie Barrie Ont $43,859, St Boniface General Hospital St Boniface Man $6,549, St Josephs General Hospital Thunder Bay Ont $37,127, St Michaels Hospital Toronto Ont $3,350, P E St Pierre Sillery Que $5,008, R Schulze Richmond BC $5,000, Sensenbrenner Hospital Germany $2,014, Seymour Medical Clinic Vancouver BC $10,026, Shaugnessy Hospital Vancouver BC $30,507, L B Shaw Sudbury Ont $5,857, A Sidky Ottawa Ont $5,798, Skyline Cablevision Ottawa Ont $2,656, S S Smith Calgary Alta $9,267, Soldiers Memorial Hospital Middleton NS $5,806, J E Stoddart Middleton NS $3,589, Sunnybrook Hospital Toronto Ont $31,252, Jerry Tennen Toronto Ont $15,187, R S Thompson Cold Lake Alta $20,250, M A Timurda Kingston Ont $22,266, D N Todruk Edmonton Alta $3,300, Toronto General Hospital Toronto Ont $19,120, Tower Road Radiologist Halifax NS $4,636, Vancouver General Hospital Vancouver BC $5,383, Victoria General Hospital Halifax NS $119,428, Victoria Public Hospital Fredericton NB $10,663, L Vukovic Kingston Ont $4,418, Wainwright General Hospital Wainwright Alta $26,612, J B Waldron Montreal Que $10,469, Wellesley Hospital Toronto Ont $3,797, S Westman Southport Man $6,337, K B Wilson Ottawa Ont $5,263, Wilson Medical Center Hamilton Ont $11,088, W J Wrazej Ottawa Ont $8,956, York Finch General Hospital Downsview Ont $8,298.

Computer Services $1,253,015—Alphatext Ltd Ottawa Ont $184,610, Bell Canada Montreal Que $11,653, Computer Centre Calgary Alta $3,275, Dataline System Ltd Toronto Ont $8,853, Dymaxion Research Ltd Halifax NS $11,569, Gen Tec Inc Ste Foy Que $36,250, Government of Canada—Communications Ottawa Ont $3,591 and National Research Council Ottawa Ont $10,748, IBM Canada Ltd Ottawa Ont $91,056, A J MacAuley Victoria BC $4,291, McDonnell Douglas St Louis Mo USA $2,799, Maritime Computers Ltd Halifax NS $19,356, Monroe Calculator Mississauga Ont $8,850, Nor Dat Computer Services Ltd Yellowknife NWT $23,029, Seepac Systems Ltd Toronto Ont $11,602, I P Sharp & Associates Ltd Toronto Ont $60,375, Systemhouse Ltd Ottawa Ont $31,337, Systems Dimensions Ltd Ottawa Ont $213,121, Tennyson Ku Victoria BC $4,300, TSC Computer Ltd Scarborough Ont $20,262, University of: Manitoba Winnipeg Man $28,595, Queen's Kingston Ont $64,306 and Simon Fraser Burnaby BC $36,025, USER Services Computing Centre Kingston Ont $3,563, Waiman Lee Victoria BC $4,273, York Ryerson Computing Center Downsview Ont $65,236.

Laundry and Dry Cleaning Services $2,343,154—Alpine Laundry & Dry Cleaners Ltd Gander Nfld $11,268, Anchor Laundry & Dry Cleaning Ltd Calgary Alta $19,968, A One Laundry & Dry Cleaners St Paul Alta $55,263, Bagnells Launderers Halifax NS $35,078, Carl Bardusch Germany $136,295, Lyle Blackwell Ltd Ottawa Ont $44,469, Braemar Pest Control Services Rockingham NS $5,252, Brighton Laundry Ltd Brighton Ont $115,936, La Buanderie: Arvida Ltée Arvida Que $68,840, Gaby S Enreg Val d'Or Que $4,235, Granby Ltee Granby Que $34,959, Levis Ltée Quebec Que $87,484, Ste Agathe Ste Agathe des Monts Que $7,250, Villeray Montreal Que $26,108, Cal-Wal Enterprises Masset BC $11,507, Canadian Linen Supply Calgary Alta $16,757, Canadian Silk Manufacturing Co Ltd Montreal Que $2,134, Capital Commercial Laundry Ltd Vanier Ont $22,391, Capitol Cleaners & Laundry (1964) Ltd Edmonton Alta $9,965, Charlotte Laundry St Andrews NB $41,494, City Laundry of North Bay Ltd North Bay Ont $16,063, Custom Cleaners and Launderers Vancouver BC $9,673, Economy Steam Laundry Victoria BC $136,982, Fabric Care Cleaners & Associates Ltd Edmonton Alta $33,964, Gladstone Cleaners & Tailors Greenfield Park Que $3,608, Glovers Re-Tex

NATIONAL DEFENCE—*Continued*

Cleaners Newcastle NB $2,384, Grande Prairie Cleaners Grande Prairie Alta $3,903, Henderson Cleaners Ltd Kelowna BC $24,748, Herforth Fuhs Germany $2,083, Ideal Laundry Calgary Alta $14,291, Inuvik Laundry & Dry Cleaners Inuvik NWT $8,722, Jumbo Cleaners Ltd St Thomas Ont $25,082, Keefer Steam Laundry Ltd Vancouver BC $5,090, Kel-Tone Cleaners & Launderers Chilliwack BC $49,861, Kingston Regional Hospital Laundry Kingston Ont $45,732, Medicine Hat Laundry Ltd Medicine Hat Alta $42,789, Middleton Dry Cleaners & Launderers Greenwood NS $23,909, M & M Cleaners Oromocto NB $23,608, Modern Cleaners & Launderers Toronto Ont $11,120, Moose Jaw Steam Laundry (1964) Ltd Moose Jaw Sask $19,367, Nettoyeur Jacques Cartier Ville Lemoyne Que $25,137, Nettoyeur Net Inc Chibougamau Que $4,719, Nettoyeur Saguenay Sept Îles Que $3,001, New Method Dry Cleaners & Launderers Kingston Ont $20,210, New System Laundry and Dry Cleaners Liverpool NS $36,684, Nu-Service Cleaners Barrie Ont $11,904, Nu Way Cleaners and Shirt Service Wainwright Alta $21,399, One Hour Martinizing Fernco Ltd Corner Brook Nfld $4,208, Pacific Coast Cleaners Courtenay BC $34,660, Parsons Cleaners Belleville Ont $57,597, Patton's Cleaners Kingston Ont $11,849, Pembroke Dry Cleaners Ltd Pembroke Ont $54,300, Perth's (Brandon) Ltd Brandon Man $47,640, Perth's (Kenora) Ltd Kenora Ont $3,465, Perth's (Whitehall) Ltd Winnipeg Man $39,559, Peter's Custom Tailors Ottawa Ont $4,562, Port Alice Laundry & Dry Cleaners Port Alice BC $6,233, Qualita Ltd Whitehorse YT $2,276, Quality Cleaners Ltd Brighton Ont $21,811, Ralks Management and Investment Calgary Alta $4,202, Rapid Cleaners Thompson Man $3,617, Red Deer Laundry & Dry Cleaners Red Deer Alta $20,683, Renfrew Fairfield Cleaners Victoria BC $20,368, R M G Cleaners Medley Alta $4,915, Roll Inh Herforth Germany $15,404, Russells Cleaners Chatham NB $4,602, Sanco (1972) Ltd Ottawa Ont $3,117, Scott Cleaners Winnipeg Man $34,480, Sigma Dry Cleaners Ltd Val d'Or Que $3,189, Snow White Laundry Sault Ste Marie Ont $6,793, Spotless Dry Cleaners Val d'Or Que $3,480, Star Dyers & Cleaners Reg'd Verdun Que $8,319, Steam King Rug Cleaning Services Regina Sask $4,000, Sudbury Steam Laundry Sudbury Ont $3,648, Sunshine Uniform Supply Services Toronto Ont $2,205, United Cleanrite Tailors & Launderers Ottawa Ont $11,968, Vails Fabric Services Fredericton NB $19,497, Victory Cleaners Summerside PEI $4,654, Wendys Reliable Ltd Halifax NS $32,313, White Star Laundry Ltd Summerside PEI $12,244, Whiteway Launderers Ltd Kamloops BC $4,514, Work Wear Corporation of Canada Toronto Ont $3,762, Wright Cleaners Ltd Barrie Ont $3,054.

Protection Services $13,467,240—Canadian Corps of Commissionaires Ottawa Ont

Janitorial Services Contracts $2,113,184—Alert Cleaning Services Ltd Dartmouth NS $45,461, Allied Maintenance Services Halifax NS $330,065, Building Cleaning Scarborough Ont $5,329, Consolidated Maintenance Toronto Ont $28,520, Dolphin Cleaning Services Vancouver BC $2,827, P Dussmann Gebaeud Germany $193,304, Entreprise Commercial Morin Enr Neufchatel Que $78,350, Carl Gegenbauer Germany $5,861, Holdens Cleaning Services Medicine Hat Alta $97,008, Janitor Services Ltd Stephenville Nfld $27,122, Jet Janitor Services Ltd Stephenville Nfld $378,678, Kofitex Germany $166,951, Gordon A MacEachern Ltd Mississauga Ont $65,538, Modern Building Cleaning Fredericton NB $126,797, Montreal Building Maintenance Victoria BC $4,169, Northgate Janitor Services Edmonton Alta $37,610, Horst Oeffner Germany $4,065, A James Rayner Charlottetown PEI $3,431, Reinigungs Institute Germany $47,931, West Janitorial Services Victoria BC $77,011, E Zehnacker Germany $111,682.

Scientific and Research Services $333,755—Acadia University Wolfville NS $20,297, Applied Physics Specialties Don Mills Ont $3,901, Association of Universities and Colleges of Canada Ottawa Ont $8,194, Atlantic Industrial Research Halifax NS $28,693, Aviation Electric Ltd Montreal Que $50,000, BC Research Council Vancouver BC $28,666, Bombardier Ltée Quebec Que $5,362, California Institute of Technology Pasadena Cal USA $6,414, Canada Wire and Cable Ltd Toronto Ont $70,822, Canadian Thin Films Ltd Burnaby BC $31,786, Canplan Oceanology Halifax NS $24,275, Chemical Projects Ltd Rexdale Ont $5,448, Cominco Ltd Trail BC $58,428, Computel Systems Ltd Ottawa Ont $62,418, Cowley Consultants Ltd Downsview Ont $4,144, Dalhousie University Halifax NS $53,209, Dilworth Secord Meagher and Associates Toronto Ont $10,525, E D A Electronics Ltd Ottawa Ont $10,777, Entropy Systems Ltd Vancouver BC $2,809, D Finlayson Bonne Bay Nfld $4,085, Foss Systems Westmount Que $2,697, Fostem Ltd Westmount Que $9,145, Geostudio Consultants Ottawa Ont $22,144, Gestalt International Ltd Vancouver BC $2,544, G A Grant Scientific Consultants Ltd Ottawa Ont $4,320, Hermes Electronics Ltd Dartmouth NS $33,642, R J Hill Ottawa Ont $5,000, T E King Ottawa Ont $8,000, Philip A Lapp Ltd Toronto Ont $63,000, Lumonics Research Ltd Kanata Ont $16,757, MacDonald Dettwiler and Associates Vancouver BC $15,969, Norpak Ltd Pakenham Ont $18,926, Ontario Research Foundation Toronto Ont $14,037, M Shewchuk Ottawa Ont $3,150, Spar Aerospace Product Ltd Toronto Ont $13,851, Systems Approach Ltd Ottawa Ont $38,155, Union Carbide Canada Ltd Toronto Ont $6,158, L G Wilson Manotick Ont $7,430.

Other Services $42,598,448—Food Services Contracts—Borden Co Ltd Ottawa Ont $7,470, Burns Foods Ltd Calgary Alta $2,508, Cal-Van Canus Catering Services Ltd Vancouver BC $638,228, Canada Catering Co Ltd Toronto Ont $227,827, Catering Corp of Canada Ltd Saskatoon Sask $48,299, Government of Canada—Supply & Services Ottawa Ont $16,337,111, Hickeson Langs Supply Co Weston Ont $4,443, John's Fruit & Vegetable London Ont $6,385, Manitou Community College LaMacaza Que $27,101, Marshalls Enterprise Ltd Victoria BC $48,523, E R Shannon Catering Surrey BC $26,066, Signet Distributors Ltd London Ont $3,985, Swift Canadian Co Ltd Moncton NB $3,399, Wonder Bread Kingston Ont $3,340; Pest Control Contracts—Atlantic Pest Control Halifax NS $2,622, Provision of Facilities Gatwick and Prestwick—Air Canada Winnipeg Man $8,639, British European Airways Middlesex England $49,274; Provision of Operational or Technical Training Films—Audio-Digest Foundation Glendale Cal USA $4,378, Dominion Wide Photographs Ltd Ottawa Ont $8,552, Edutronics Systems International Kansas City Mo USA $3,041, Graphic Films Ltd Ottawa Ont $15,433, Medifacts Ltd Ottawa Ont $2,209, Mont Royal Film Co Montreal Que $5,003, Government of Canada—National Film Board Montreal Que $526,492.

Other Types of Services—Air Transport Association of America Washington DC USA $103,563, Bon Air Refrigeration Quebec Que $16,044, Dayton T Brown Dohemia L I NY USA $17,622, Canadian Arsenals Ltd Ottawa Ont $5,277, Canadian Coating Industries Ltd Montreal Que $2,255, Custom Machine & Tool Co Mount Uniacke NS $11,086, Robert Daigle Inc Quebec Que $19,228, Government of Canada—Environment Ottawa Ont $1,510,740, Digital Equipment of Canada Ltd Ottawa Ont $15,231, Digital Methods Ltd Ottawa Ont $70,241, Dynamic Industries Inc Quebec Que $10,079, EBSCO Subscription Services Ltd Toronto Ont $3,520, E C G Laboratory London Ont $8,244, Edwards of Canada St Foy Que $2,520, Les Entreprises J P Enr Quebec Que $11,023, Halifax Hydrolics & Machine Halifax NS $2,201, S Huot Inc Ste Thérèse Que $5,287, Imperial Oil Limited Don Mills Ont $14,854, Interoptics Ltd Ottawa Ont $2,515, Laboratoire Kineco Inc Quebec Que $4,033, Laurentian Pilotage Authority Montreal Que $4,980, Manpower Temporary Services Ottawa Ont $2,170, Northern Transportation Edmonton Alta $6,582, Office Overload Ottawa Ont $2,906, Personnel Pool Ottawa Ont $2,686, Eugene Premont & Fils Inc Quebec Que $18,975, Quebec Precision Products Quebec Que $8,885, Paul C Racette Medicine Hat Alta $2,436, Rockingham Hardware Ltd Halifax NS $2,000, Royal Canadian Flying Club Ottawa Ont $79,161, Service Sanitaire Orleans Que $3,758, Shell Canada Ltd Don Mills Ont $3,705, Simpsons Contract Division Vancouver BC $6,685, Smalls Upholstery & Tailoring Shilo Man

NATIONAL DEFENCE—*Concluded*

$2,277, Tri Bec Inc Quebec Que $20,174, Western Research and Development Ltd Calgary Alta $6,637, Xerox of Canada Ltd Ottawa Ont $118,099.

NATIONAL HEALTH AND WELFARE

ADMINISTRATION PROGRAM

Advisory Services $6,185—Stephen Walter Ottawa Ont $2,500.

Consultant Services $25,679—C Castonguay Quebec Que $5,957, Centre de recherche médicale Université de Sherbrooke Qué $9,917, James H Lindsay Burnaby BC $4,800.

Data Processing Services $84,831—Systems Dimensions Limited Ottawa Ont $80,209, Government of Canada—National Research Council Ottawa Ont $2,966.

Education and Information Services $8,235—R H Broadcast Productions Ottawa Ont $2,500, Canadian Facts Co Ltd Toronto Ont $5,000.

Educational Training Services $289,041—Berlitz School of Languages Ottawa Ont $89,561, Government of Canada—Public Service Commission Ottawa Ont $185,983, Loyalist College of Applied Arts and Technology Belleville Ont $4,660.

Hospitality Services $10,769.

Management Consulting Services $69,369—J Graham Clarkson Edmonton Alta $6,896, Frazer and Otton Ottawa Ont $5,250, Government of Canada—Supply and Services Ottawa Ont $54,223.

Secretarial and Office Services $195,121—H V Chapman and Associates Ltd Ottawa Ont $15,122, Drake Interim Ottawa Ont $4,846, Mis-Jo Office Services Ltd Vancouver BC $6,438, Miss 500 Ottawa Ont $106,165, Office Overload Ottawa Ont $34,753, Personnel Pool Temporary Office Services Ottawa Ont $17,926.

Security Services $94,976—Canadian Corps of Commissionaires Ottawa Ont $58,201, Grant Security Services Limited Ottawa Ont $36,775.

Technical Services $6,700—Robert H Black Ottawa Ont $3,100, F Stevenson Ottawa Ont $2,500.

Other Types of Services $22,074.

HEALTH CARE PROGRAM

Accounting Services $590,700—Government of Canada—Supply and Services—Audit Services Bureau Ottawa Ont $590,700.

Contract Services $31,151—Miss 500 Ottawa Ont $4,272, Office Overload Ottawa Ont $10,953, Personnel Pool Ottawa Ont $14,992.

Data Processing Services $61,793—Government of Canada—National Revenue $4,113, Sales Management System Don Mills Ont $10,879, I P Sharp Associates Limited Ottawa Ont $2,754, Systems Dimensions Ltd Ottawa Ont $41,308.

Educational and Training Services $16,263—Government of Canada—Public Service Commission Ottawa Ont $7,142.

Exhibition & Display Charges $45.

Hospitality Services $7,348—Government of Canada—Public Works Ottawa Ont $2,604.

Laundry and Dry Cleaning $46.

Management Consulting Services $138,172—Association of Universities & Community Colleges Willowdale Ont $9,481, Bernard & Associates Inc Montreal Que $2,975, R Bromiley Ottawa Ont $13,563, Canadian Mental Health Association Ottawa Ont $10,000, Canadian Public Health Association Ottawa Ont $15,000, Government of Canada—Statistics Canada Ottawa Ont $5,000, Government of Ontario—Ministry of Health Toronto Ont $11,340 and Treasurer of Ontario Toronto Ont $2,660, D Isaacs Ottawa Ont $5,325, L Laroche Ottawa Ont $2,500, R McKendry Ottawa Ont $6,300, E J Ragan Ottawa Ont $14,525, R Sutherland Ottawa Ont $5,550, University of Saskatchewan Saskatoon Sask $5,000, Winkelaar & Howard Edmonton Alta $2,995.

Membership Fees $5,167.

Photography Services $710.

Translation Services $9,693—Government of Canada—Supply and Services Ottawa Ont $2,711, International Simultaneous Translation Montreal Que $2,389.

Other Business Services $256.

MEDICAL SERVICES PROGRAM

Accounting Services $98,120—Government of Canada—Supply and Services Ottawa Ont $98,000.

Contract Services $1,990,058—Alexander Bank Enterprises Morinville Alta $15,217, Athabasca Airway Prince Albert Sask $3,665, A F Baillargeon Express Inc Montreal Que $2,279, Battleford Union Hospital North Battleford Sask $3,333, Beardy's Indian Band Duck Lake Sask $2,671, Beaver Lake Band Lac La Biche Alta $5,910, D N Cameron Construction Moosonee Ont $309,128, Carry the Kettle Indian Band Sintaluta Sask $4,705, Cote Indian Band Kamsack Sask $4,355, Cottrell Survival Consultants Calgary Alta $3,636, Coulter Electronics Mississauga Ont $2,804, Cowessess Indian Band Broadview Sask $10,876, Dispose de Services Edmonton Alta $3,698, Economy Builders North Battleford Sask $18,521, J C Faries London Ont $4,400, Federation of Saskatchewan Indians Regina Sask $74,925, Fishing Lake Indian Band Wadena Sask $4,233, Fort Alexander Band Fort Alexander Reserve Man $2,869, Four Band Enterprises Hobbema Alta $26,273, Frog Lake Band Administrator Frog Lake Alta $5,307, Girl Friday Edmonton Alta $12,424, Gordon Indian Band Punnichy Sask $2,963, Government of Northwest Territories Yellowknife NWT $27,694, Hobbema Deton Centre Hobbema Alta $11,000, Hodgson Clinic Pharmacy Hodgson Man $3,930, Hollowater Indian Band Hollowater Indian Reserve Man $2,023, Hudson's Bay Company Edmonton Alta $54,420 and Winnipeg Man $66,469, Indian Association of Alberta Edmonton Alta $68,907, Industrial Overload Edmonton Alta $2,351, Joseph Bighead Indian Band Pierceland Sask $3,111, Kahkewistahaw Indian Band Broadview Sask $4,566, Keeseekoose Indian Band Kamsack Sask $4,236, Kelly Girl Service of Canada Limited Toronto Ont $6,975, Kipohakaw Counselling Service Morinville Alta $9,062, C A Kirkwood Winnipeg Man $4,591, Koomiut Co-op Association Frobisher Bay NWT $3,266, Lake Manitoba Band Lake Manitoba Reserve Man $2,248, Lennox Island Band Lennox Island PEI $5,880, Little Black Bear Indian Band Gordene Sask $3,491, Loon Lake Indian Band Loon Lake Sask $3,111, E MacIsaac Alexis Creek BC $3,414, I MacKay Williams Lake BC $2,100, Manitoba Indian Brotherhood Winnipeg Man $3,626, Maple Creek Indian Band Maple Creek Sask $3,614, A Martens Tofino BC $2,168, McCulloch & McCulloch Edmonton Alta $3,359, W G McKay Toronto Ont $4,225, McLean Personnel Limited Edmonton Alta $3,021, E L McMurdo Sardis BC $2,604, Miss 500 Ottawa Ont $23,875, C Montgomery Storey Red Lake Ont $4,745, Montreal Lake Indian Band Montreal Lake Sask $3,172, Moose Band Community Services Moose Factory Ont $4,692, Muskeg Lake Indian Band Leask Sask $6,191, Muskowekwan Indian Band Punnichy Sask $4,121, Norcan Air Prince Albert Sask $2,230, Norway Lay Advisory Board Norway House Man $3,319, M O'Boyle Terrace BC $2,816, Office Overload Edmonton

NATIONAL HEALTH AND WELFARE—*Continued*

Alta $19,741 and Ottawa Ont $64,015, D Olson Ross River YT $3,209, Pasqua Indian Band Moscow Sask $2,974, Paul Band Duffield Alta $11,739, Peepeekisis Indian Band Balcarres Sask $7,796, Peigan Band Brockett Alta $4,760, Personnel Pool Ottawa Ont $4,259, Petes Pond Lake Indian Band Dillon Sask $5,424, Pipot Indian Band Cupar Sask $4,947, E Piehenski Merritt BC $3,181, Poorman Indian Band Quinton Sask $4,558, F J Porth Fort Qu'Appelle Sask $26,490, Poundmaker Indian Band Paynton Sask $3,733, Red Earth Indian Band Red Earth Sask $2,461, Saddle Lake Band St Paul Alta $19,380, Sandy Bay Indian Band Sandy Bay Reserve Man $8,558, Saulteaux Indian Band Cochin Sask $5,055, Simpsons Contract Division Sudbury Ont $5,150, Sioux Lookout Fellowship Communications Centre Sioux Lookout Ont $74,794, Sioux Lookout General Hospital Sioux Lookout Ont $21,723, Sioux Valley Indian Band Sioux Valley Reserve Man $4,454, Sturgeon Lake Band Valleyview Alta $2,567, Sweetgrass Indian Band North Battleford Sask $3,111, The Bay Montreal Que $3,995, The Pas Indian Band The Pas Reserve Band Man $19,320, W Thomas Toronto Ont $5,366, Thunderchild Indian Band Turtleford Sask $3,733, Tower Company (1961) Limited Montreal Que $68,129, Union of New Brunswick Indians Fredericton NB $45,000, Union of Nova Scotia Indians Sydney NS $26,250, University of: McMaster Hamilton Ont $11,500 and Toronto Toronto Ont $22,091, V S Services Limited Frobisher Bay NWT $111,854, V S Services Limited Toronto Ont $658,743, Waterhen Indian Band Dorintosh Sask $2,489, Whitefish Lake Band Goodfish Lake Alta $10,636, B Yakimishyn Calgary Alta $4,835.

Data Processing $56,481—Commission on Professional and Hospital Activities Ann Arbour Mich USA $8,202, Government of Canada—Supply and Services Ottawa Ont $26,682, Systems Dimensions Ottawa Ont $21,597.

Dentists and Dental Surgeons $3,651,659—R G Acaster North Battleford Sask $3,665, H Ainsworth Abbotsford BC $4,197, G Ajemian Beaconfield Que $3,080, R S Akune North Vancouver BC $3,183, Y André Montreal Que $2,500, R B Andrews Nanaimo BC $3,562, J A Andrus North Battleford Sask $37,309, D Arnett Winnipeg Man $3,142, L R Atkinson Victoria BC $2,387, G E Barker Banff Alta $3,444, D R Bartell Slave Lake Alta $3,449, P I Bayoff Meadow Lake Sask $5,538, R W Beaton Prince Rupert BC $2,096, P E Beaudet Ville Mont Royal Que $12,105, E Bellman Montreal Que $2,100, M Belzille Montreal Que $2,100, H D Benkam Duncan BC $6,002, J W Bergerman Victoria BC $2,173, G Bernier Montreal Que $5,460, J K Berry Calgary Alta $5,778, J R Bidgood Victoria BC $3,005, Blood Tribe Administration Cardston Alta $2,972, B R Bloomfield Calgary Alta $3,302, T Bomback Winnipeg Man $4,685, B Bookhalter Regina Sask $14,307, W Borroff Montreal Que $13,245, F M Bourassa Regina Sask $3,348, B Bourne Rocky Mountain House Alta $3,335, P C Bradley Victoria BC $2,084, T P Bradley Nanaimo BC $6,938, N B Bregman Laval Que $3,460, T Breneman Brandon Man $2,981, P Brideau Richibucto NB $6,402, S R Bryant Lethbridge Alta $10,468, W D Brymer North Vancouver BC $2,104, R J Bridge Lethbridge Alta $5,599, D S Bullock Lethbridge Alta $4,197, J R Burham Terrace BC $2,181, E D Burtah Vernon BC $3,939, P Cadden Winnipeg Man $3,500, N I Cameron Nipawin Sask $3,132, A B Carlson Vanderhoof BC $4,052, P Catellier Baie Comeau Que $2,414, J Chartier Ville Marie Que $4,777, G Chaume Rivers Man $2,602, T P Chiang Vancouver BC $2,286, City of Winnipeg Winnipeg Man $10,122, R M Clark Duncan BC $2,162, W B Coleman Baddeck NS $3,032, P W D Collard Vanderhoof BC $11,099, L J Conn Wolsesley Sask $4,937, L Courtemance Maniwaki Que $3,890, G Couturier Grand Falls NB $6,691, R Crawford Winnipeg Man $2,530, B L Crawley St Paul Alta $9,640, C Cripps Ottawa Ont $2,219, H Cross Winnipeg Man $7,038, M T Crozier Flin Flon Man $9,381, R Davis Truro NS $5,799, S K Davis Smithers BC $2,825, M Demers Ste Foy Que $2,810, Dental Clinic Department University Hospital Saskatoon Sask $2,882, B E Denyar Ville Mont Royal Que $7,682, J A Derbiphere Calgary Alta $7,329, R S Desai Winnipeg Man $13,206, D D Didow Elk Point Alta $66,650, D Dougall Winnipeg Man $4,450, S Dovich Rosetown Sask $7,988, H Dubinsky Sydney NS $9,917, E Duharme Sorel Que $2,800, W H Dunnigan Nanaimo BC $6,279, G Dupuis Montreal Que $2,820, G H Eckland Burns Lake BC $4,312, A Elmagican Cold Lake Alta $2,136, R Engler Winnipeg Man $9,115, J R Evans Kamloops BC $3,194, G J Evendon Regina Sask $2,179, Faro Dental Clinic Faro YT $11,473, G R Fast Merritt BC $7,756, F Feng Winnipeg Man $5,960, D J Fietz Merritt BC $10,573, D E Florence Fort McMurray Alta $6,962, D Follack Abbotsford BC $4,987, B Friesen Fort Smith NWT $2,221, W J Froese Chilliwack BC $3,019, G Gamache Val d'Or Que $2,130, G G Gassier Prince Albert Sask $19,783, E J Gaudet Prince Albert Sask $32,671, B Gauk Edmonton Alta $11,641, J E Gervais Joliette Que $3,422, R J Gille Campbellton NB $6,810, G Giovanetti Sydney NS $13,793, B Gladman Portage la Prairie Man $6,095, R D Glenn Winnipeg Man $15,512, A G Gottschling Prince Rupert BC $6,939, G D Gottschling Kitimat BC $7,282, Government of Manitoba—Department of Finance Winnipeg Man $4,293, P Grainge Edmonton Alta $13,517, W L Granger Osoyoos BC $4,934, J S Groot Calgary Alta $3,620, D Gutkin Pine Falls Man $10,827, K I Hadfield Victoria BC $4,228, J A Hamovich Vancouver BC $16,514, W F Hancock Fort Qu'Appelle Sask $9,406, P Hanson Thompson Man $6,787, H Harcourt Heal Oliver BC $2,138, J Harden Bonnyville Alta $13,308, L H Harder North Battleford Sask $16,309, D Hardy Duncan BC $3,240, P O Hardy Brentwood Bay BC $5,176, Hay River Dental Clinic Hay River NWT $8,392, Health Education Centre Bella Coola BC $89,868, N H Hennings Prince George BC $4,407, O M Hesehick Dauphin Man $11,070, W A Hewitt Carlyle Sask $3,612, D C Hicks Kamloops BC $2,360, R J Hillock Brentwood Bay BC $3,167, Hoffges Dental Mechanic Prince Rupert BC $4,599, T C Horn Saskatoon Sask $4,410, W Hudyman Wynyard Sask $6,983, J E F Hughes Shellbrook Sask $7,490, A B Irani North Vancouver BC $4,149, G Jalbert Edmundston NB $2,535, S D Jansen Carnduff Sask $4,291, H J Jardin Winnipeg Man $8,317, C E Johnson North Battleford Sask $2,456, A H Just Swan River Man $12,420, D K Kalra Hope BC $28,944, G Karvellas Edmonton Alta $18,242, R A Katz Kelvington Sask $2,787, E Khagen Montreal Que $2,940, D R King Portage la Prairie Man $8,772, H A Kinzel Regina Sask $2,791, M F Kowick Sidney BC $2,188, P J Kuling Canora Sask $30,458, R Kumar Winnipeg Man $18,918, P Lafontaine St Andre Avelin Que $2,287, Y Law Charlottetown PEI $3,689, D N Lawton St Paul Alta $7,010, F Lette Outremont Que $3,325, A L Lines Fort McMurray Alta $2,131, B C Longley Merritt BC $6,344, A N Louka Winnipeg Man $5,674, L W Mackie Victoria BC $2,244, L G Mandin St Paul Alta $13,246, D A Martin Duncan BC $6,375, R Mayer Delta BC $10,179, J E McDiarmid LaRonge Sask $19,923, E B McEwen Burns Lake BC $7,534, D J McLeod North Vancouver BC $5,704, R McMillan Thompson Man $3,527, Metro Dental Group Winnipeg Man $6,980, D Middleton Ladysmith BC $2,465, D Miller Winnipeg Man $6,618, L W Miller Grenfell Sask $16,755, C G Milne Smithers BC $4,948, Mobile Dental Services Edmonton Alta $2,096, R Moir Brandon Man $2,015, T Mokleby Prince Albert Sask $3,504, J I Morris Fort Nelson BC $5,150, A M Munk Prince George BC $4,796, N J Nattrass Regina Sask $25,851, Nechako Dental Laboratory Kitimat BC $2,605, D B Nerantini Ucluelet BC $2,795, D P N Ng Oliver BC $3,064, G M Nowazek Brandon Man $13,207, N A B Oatway Kamloops BC $6,044, M L Olson Courtenay BC $2,834, W V Olson Cardston Alta $3,351, R J Orr Queen Charlotte BC $27,848, H A Pankratz Williams Lake BC $3,735, D M Parker Regina Sask $7,448, F W Parrott Portage la Prairie Man $3,885, D B Payne Cardston Alta $5,598, U K Payne Lethbridge Alta $50,489, J K Philp Duncan Lake BC $6,590, F L Pierce Wetaskiwin Alta $7,987, P R Pierce Wetaskiwin Alta $12,090, L J Plunkett Squamish BC $2,096, N R Porayko Edmonton Alta $14,268, R N Porth North Vancouver BC $3,442, P J Powell Vancouver BC $2,024, A R Proctor Victoria BC $6,902, P Proctor Winnipeg Man $4,911, G E Purcell Mission BC $6,235, D L Rahkola Penticton BC $7,074, G F M Rawston Fort Langley BC $3,314, W M Reece Invermere BC $2,109, P Rieben Prince Albert

NATIONAL HEALTH AND WELFARE—*Continued*

Sask $13,352, O R Risk Vancouver BC $3,502, I C Roberts Sechelt BC $2,416, E Robichaud Richibucto NB $3,409, A D Robinson Duncan BC $2,429, C S Roda Winnipeg Man $23,956, E Rosenbaum Calgary Alta $12,776, K E Rosengart Chemainus BC $6,310, R H Rumball Peace River Alta $5,954, Y P Ruparelia Winnipeg Man $19,781, D Rustelbakke High River Alta $7,367, D Ryding Winnipeg Man $2,968, W Ryding Winnipeg Man $9,540, H E Sauder North Battleford Sask $2,294, W A Schellenberg Portage la Prairie Man $3,084, R C Schmidt Fraser Lake BC $4,077, W C Scott Mission BC $6,137, D A Semeniuk Athabasca Alta $4,906, J M Semple Rocky Mountain House Alta $3,863, Shaw Dental Laboratory Winnipeg Man $4,020, A R Shearer Abbotsford BC $8,811, H E G Short New Westminster BC $2,452, R C Sills Sidney BC $2,301, E B Silber Montreal Que $3,171, L E Simpson Chilliwack BC $5,093, L B Smith Calgary Alta $4,872, D Snaskall Calgary Alta $2,865, P Stebyk Athabasca Alta $8,908, J T Stengl Grand Centre Alta $2,661, F L Stinson Masset BC $9,646, D K Stratton Mission BC $3,524, J Strielesky Calgary Alta $29,788, S Tait Norway House Man $3,868, R Taitton Calgary Alta $43,520, K R Tangen Chilliwack BC $10,659, P L Tatarayan Saskatoon Sask $34,566, Terrace Dental Laboratory Terrace BC $2,085, H E Thiesson Williams Lake BC $3,551, M K Thomas Chilliwack BC $7,670, T J Toman Smithers BC $7,525, T K Tomlinson Prince Albert Sask $7,315, J B Toolsie Vancouver BC $19,558, H Trafanako Prince Albert Sask $5,910, R A Trasch Rosthern Sask $10,445, R G Turner Stony Plain Alta $2,059, G Turpin Montreal Que $4,721, R L Ulinder Abbotsford BC $2,562, University of Alberta Dental Unit Edmonton Alta $2,476, University of Toronto Toronto Ont $227,991, R Vanbecelaere Montreal Que $3,510, R G Vanzella Squamish BC $3,685, A J Venier Abbotsford BC $9,592, B J Vogt Chilliwack BC $58,438, D D Vogy Chilliwack BC $5,075, K C Walters Vancouver BC $294,043, W F Walters Melville Sask $8,360, A A Wasylyshen Powell River BC $3,316, D K Waterfall Duncan BC $2,790, B Weeks Calgary Alta $5,526, C M Weicker Regina Sask $6,689, J Wener Winnipeg Man $6,193, E A White Summerland BC $7,625, L J White Andover NB $3,042, Whitehorse Dental Clinic Whitehorse YT $38,627, E Whyte Sydney NS $3,268, S B Williams Cardston Alta $4,596, J G Williamson Chase BC $7,980, W J Winkelaar Kamloops BC $3,674, Wrinch Memorial Doctor Services Hazelton BC $24,434, Yellowknife Dental Clinic Yellowknife NWT $43,779, C Yuill Truro NS $2,038, E W Zak Saskatoon Sask $2,472, F W Zens Port Alberni BC $9,576, P K Zens Port Alberni BC $4,068.

Education and Information Services $20,989—Government of Canada—Photo Centre Ottawa Ont $2,595 and National Film Board Ottawa Ont $3,132.

Engineering Services $11,463—Commutron Limited Toronto Ont $5,148, Tamblyn Mitchell and Partner Toronto Ont $6,115.

Health Services $1,374,612—Allied Indian and Metis Society Ottawa Ont $4,115, A Arnatsizq Igloolik NWT $5,319, Association des Indiens du Quebec Village des Hurons Que $49,987, Bondar Clegg Limited Ottawa Ont $2,874, M Bruce Rankin Inlet NWT $2,369, Community Needs Assessment Project Ottawa Ont $3,258, Council on Alcohol and Drug Abuse Big Trout Lake Ont $22,595, Council on Alcohol and Drug Abuse Sandy Lake Sask $19,335, Council on Alcohol and Drug Abuse Timmins Ont $13,250, H Geddes Fort Providence NWT $2,950, Goodfish Lake Councilling Services Edmonton Alta $3,144, Grand Council Treaty #3 Kenora Ont $50,000, Grand Council Treaty #9 Timmons Ont $59,761, A Hardisty Fort Simpson NWT $2,433, Hospital for Sick Children Toronto Ont $331,683, International Grenfell Association St John's Nfld $119,126, E Issakiark Eskimo Point NWT $2,238, M Kautuk Clyde River NWT $3,133, Koe Go Cho Society Fort Simpson NWT $18,581, I Kugaktak Grise Fiord NWT $2,543, Laboratoire Laitier du Quebec Ville de Brossard Que $17,250, A K S Lam Calgary Alta $20,200, L'lah Tsuten Project Nescolie Band Council Vancouver BC $3,668, N C Malcolm Leduc Alta $19,305, Management Board Native Alcohol and Drug Abuse Program Halifax NS $5,412, Mennonite Central Community Winnipeg Man $15,434, Mohawk Band Office Deseronto Ont $4,923, National Indian Brotherhood Ottawa Ont $14,000, Native Alcohol and Drug Abuse Counselling Service Dartmouth NS $75,000, Native Courtworker's Association of British Columbia Vancouver BC $5,698, Native People Alcohol Abuse Centre Six Nations Reserve Ont $15,206, Native People Alcohol Drug Centre Ohsweken Ont $2,535, J Onier Edmonton Alta $6,200, Optat Quebec Que $27,407, R Ovaywak Tuktoyuktuk NWT $2,200, M Panneton Hull Que $7,725, Pedahbun Lodge Toronto Ont $14,067, B Poirier Chesterfield Inlet NWT $5,004, Province of Manitoba—Finance Winnipeg Man $3,740, Provincial Department of Health Regina Sask $11,459, Punnichy Drop In Rehabilitation Centre Saskatoon Sask $14,813, E Quitte Hay River NWT $2,013, Radiology Consultants Winnipeg Man $10,120, Rocky Bay Indian Band Thunder Bay Ont $2,000, O Ruben Paulatuk NWT $2,205, Saddle Lake Drop In Counselling Service St Paul Alta $6,056, Sanatorium Board of Manitoba Winnipeg Man $55,941, Sandy Bay Indian Band Sandy Bay Reserve Man $5,452, Sandy Lake Alcohol and Drug Abuse Council Sandy Lake Ont $3,222, Sandy Lake Council on Alcohol-Drug Abuse Timmins Ont $8,418, Skeil Mountain Indian Band Vancouver BC $3,502, Slaves of Upper Hay River Alcohol Counselling Chateh Alta $8,906, Southeast Regional Council on Alcohol and Drug Abuse Ottawa Ont $11,375, Sturgeon Lake Alcohol Abuse Program Sturgeon Lake Alta $4,684, Tzoukale Lum Project Cowchan Band Vancouver BC $2,271, O Wiese Edmonton Alta $5,400, R Wilson Inuvik NWT $3,183.

Hospital Care Insurance Premiums and CO Insurance Charges $251,046—G P Baker Memorial Quesnel BC $2,014, Bulkley Valley Smithers BC $2,881, Burns Lake and District Hospital Burns Lake BC $4,680, Cardston Municipal Hospital Cardston Alta $2,085, Cariboo Memorial Hospital Williams Lake BC $6,577, Chilliwack General Hospital Chilliwack BC $3,627, Churchill Health Centre Fort Churchill Man $3,628, Cowichan Hospital Duncan BC $6,418, Elk Point Municipal Hospital Elk Point Alta $3,355, Fort McMurray General Hospital Fort McMurray Alta $12,395, Fort Nelson General Hospital Fort Nelson BC $4,885, Health Sciences Centre Winnipeg Man $3,208, High Prairie Regional Health Unit High Prairie Alta $2,590, Kelowna General Hospital Kelowna BC $2,136, Kitimat General Hospital Kitimat BC $3,783, R W Large Memorial Hospital Waglisla BC $4,001, Lillooet District Hospital Lillooet BC $5,425, Mills Memorial Hospital Terrace BC $3,443, Montreal Children's Hospital Montreal Que $4,771, Montreal General Hospital Montreal Que $2,365, Nanaimo General Hospital Nanaimo BC $2,971, Nicola Valley General Hospital Merritt BC $2,507, Prince George Regional Hospital Prince George BC $2,068, Prince Rupert Regional Hospital Prince Rupert BC $11,371, Queen Alexandra Hospital for Sick Children Victoria BC $2,185, Rocky Mountain House General Hospital Rocky Mountain House Alta $2,170, Royal Inland Hospital Kamloops BC $5,946, Royal Jubilee Hospital Victoria BC $7,514, St Bartholomew Lytton BC $2,462, St George's Hospital Alert Bay BC $5,131, St John's Hospital Vanderhoof BC $3,125, St Paul's Hospital Vancouver BC $3,197, St Therese Hospital St Paul Alta $3,157, Slave Lake General Hospital Slave Lake Alta $2,200, Stanton Hospital Yellowknife NWT $10,720, Stuart Lake Hospital Stuart Lake BC $3,390, Sunnyhill Hospital Vancouver BC $2,057, Tofino General Hospital Tofino BC $2,649, Valleyview General Hospital Valleyview Alta $2,420, Vancouver General Hospital Vancouver BC $5,801; Victoria General Hospital Victoria BC $2,333, West Coast General Hospital Port Alberni BC $2,333, Wetaskiwin General Hospital Wetaskiwin Alta $7,443, M M Williams Memorial Hay River NWT $2,325, Wrinch Memorial Hospital Hazelton BC $6,261.

Hospital Services $1,994,067—Alberta Hospital Edmonton Alta $203,871, Alberta School Hospital Red Deer Alta $149,303, Altamont Private Hospital West Vancouver BC $4,559, Angus McGan Nursing Home Edmonton Alta $4,769, Baker Memorial

NATIONAL HEALTH AND WELFARE—*Continued*

Sanatorium Calgary Alta $85,155, BC Provincial TB Unit Vancouver BC $222,778, Braemore Home Sydney NS $3,096, Brentwood Nursing Home Calgary Alta $6,059, Cape Breton Hospital Sydney NS $10,254, Cecil Butters Memorial Hospital Austin Que $42,770, Central Hospital Laurentian Ste Agathe des Monts Que $149,128, Children's Mountain Cottage Montreal Que $10,728, Churchill Health Centre Fort Churchill Man $15,517, Claresholm Care Centre Claresholm Alta $8,342, Clovely Private Hospital Victoria BC $4,059, Cowichan Hospital Duncan BC $2,814, Esquimaux Igloo L'Eveil Montreal Que $3,634, Father Lacombe Nursing Home Midnapore Alta $7,159, Government of Canada—Indian Affairs and Northern Development Saskatoon Sask $23,436 and North Battleford Sask $46,225, Government of Northwest Territories Yellowknife NWT $3,382, Halifax Country Hospital Arndale NS $10,537, International Grenfell Association St John's Nfld $14,355, Montreal Chest Hospital Montreal Que $21,670, Nova Scotia Sanatorium Kentville NS $4,569, Parland Nursing Home Calgary Alta $42,652, Point Edward Hospital Sydney NS $3,723, Prince Albert Boarding Home Limited Prince Albert Sask $72,460, Prince Rupert Regional Hospital Prince Rupert BC $4,969, Provincial Sanatorium Charlottetown PEI $5,013, Red Cross Outpost Vancouver BC $3,119, Richmond Private Hospital Richmond BC $4,719, Roman Catholic Episcopal Corporation Fort Smith NWT $4,410, Saint Martin's Hospital LaLoche Sask $21,001, Saskatchewan Sanatorium Saskatoon Sask $404,748, Simon Fraser Private Hospital Prince George BC $12,918, Sunny Hill Vancouver BC $7,346, Walter P Hogarth Memorial Hospital Thunder Bay Ont $3,453, Wetaskiwin Nursing Home Wetaskiwin Alta $2,599, J B Wook Nursing Home High Prairie Alta $26,528.

Interpretors and Translators $103,770—Centre d'Acceuil Indian Chibougamau Que $3,146, Hudson's Bay Company Edmonton Alta $23,955 and Winnipeg Man $5,741, Manitoba Indian Brotherhood Winnipeg Man $39,683, The Bay Montreal Que $3,109.

Laundry and Dry Cleanning $146,716—M Britton Inuvik NWT $3,675, Canadian Linen Supply Vancouver BC $2,694, Cardston Municipal Hospital Cardston Alta $6,717, Capital Commercial Laundry Ottawa Ont $3,305, Cleaning Services Limited Inuvik NWT $13,566, Inuvik Laundry Inuvik NWT $37,689, Province of Saskatchewan North Battleford Sask $12,714, Province of Saskatchewan Fort Qu'Appelle Sask $24,109, Watson Lake Dry Cleaners Watson Lake YT $2,288.

Management Consultants $271,290—Adimac Incorporé Montreal Que $7,700, Government of Canada—Supply and Services Ottawa Ont $3,086, Manitoba Indian Brotherhood Winnipeg Man $61,925, McLean Personnel Edmonton Alta $3,000, Native Alcoholism Council Winnipeg Man $56,088, Stevenson Kellogg Limited Toronto Ont $11,460, Union of British Columbia Chiefs Vancouver BC $37,500.

Medical Care Plan Premiums $1,452,454—Alberta Health Care Insurance Commission Edmonton Alta $1,139,025.

Medical Fees—General Practitioners $89,717—E M Boustecha Winnipeg Man $3,450, A R Conrad Edmonton Alta $5,340, J C Ditoppa Edmonton Alta $6,120, L R Heath London Ont $2,750, H S Ho Edmonton Alta $8,390, L Kwan Edmonton Alta $6,320, M MacGregor Edmonton Alta $16,115, M Plageman Edmonton Alta $7,350, G Porter Edmonton Alta $3,620, J R Rooks Edmonton Alta $2,830, R Swanson Edmonton Alta $27,196.

Medical Fees—Specialists $476,928—Associates in Psychiatry Ottawa Ont $4,150, R H Baron Ottawa Ont $2,520, J Feller Ottawa Ont $3,060, W R Franks Toronto Ont $14,420, J Gegg Winnipeg Man $5,460, W B Hansen Edmonton Alta $2,325, F A Herbert Edmonton Alta $4,514, D C Hood Toronto Ont $4,734, D Mackesy Huntsville Ont $2,456, E Patrick Ottawa Ont $10,100, F J Porth Fort Qu'Appelle Sask $8,030, Roger Fraser and Harris Ottawa Ont $19,030, University of: McGill Montreal Que $48,947; Ottawa Ottawa Ont $3,999; Queen's Kingston Ont $78,120 and Western Ontario London Ont $13,269, G J Wherrett Ottawa Ont $4,500, L Willoughby Edmonton Alta $19,734.

Messenger Services $6,525—Northern Massenger Services Limited Edmonton Alta $2,994.

Physicians and Surgeons Fee for Services $490,457—Associate Medical Clinic The Pas Man $10,128, A N Builingham Winnipeg Man $7,521, Dale and Donelly Winnipeg Man $20,000, J Frank Cairo Egypt $4,350, Government of Canada—Veterans Affairs Winnipeg Man $3,465, R G Green Prince Albert Sask $2,036, C H Harley Edmonton Alta $2,935, Interlake Medical Clinic Arborg Man $140,604, International Grenfell Association Happy Valley Nfld $4,070, La Ronge Medical Clinic La Ronge Sask $7,256, D Lartery Arborg Man $3,000, N F MacLeod Winnipeg Man $7,086, R O'Reilly Fort Qu'Appelle Sask $4,307, M Panneton Hull Que $7,381, H J Pickup Alert Bay BC $3,040, Roger Fraser and Harris Ottawa Ont $7,550, B W Sigstad Edmonton Alta $4,550, D W Spady Edmonton Alta $10,500, Suvats and Fitzgerald Edmonton Alta $18,269, L D Te Edmonton Alta $2,030, D J Tusz Edmonton Alta $4,105, Yellowknife Medical Clinic Yellowknife NWT $4,050.

Professional and Technical Health Services $1,179,706—J Adams Terrace BC $4,294, D Alfred Alert Bay BC $11,242, D Ames Melville Sask $4,426, A Archie Canim Lake BC $3,819, Armstrong and Bistritz and Walker Edmonton Alta $4,077, Associated Radiologists Edmonton Alta $9,574, A H Basman Beausejour Man $2,818, R Benson Kitwanga BC $5,246, E Billy Chase BC $3,760, Bio Test Laboratory Ottawa Ont $4,519, C Biron Yaounde Cameroon $5,972, S Blaney Church House BC $5,436, D Brown Skidegate BC $9,571, Cardston Municipal Hospital Cardston Alta $30,085, W R Castor Edmonton Alta $7,333, Centre Hospitalier Notre Dame Montreal Que $2,200, Central Hospital Laurentian Ste Agathe des Monts Que $2,890, H Chin Singapore Malaysia $2,421, Clarke Institute of Psychiatry Toronto Ont $9,690, L Clayton Aiyansh BC $4,026, G Q Cloake Peace River Alta $2,213, Cameare Canada Limited Calgary Alta $2,920, R Copeland Layos Nig $5,043, Council of Order Yellowknife NWT $2,325, C N Crowson Winnipeg Man $7,969, V Davies Greenville BC $9,844, R M Deschields Regina Sask $2,048, R Dunstan Lytton B C $2,660, E Eaton Hartley Bay BC $4,960, J A Edwards High Prairie Alta $2,300, I S Fabbi Lethbridge Alta $3,298, Foothills Hospital Calgary Alta $2,783, Fort McMurray District Hospital Fort McMurray Alta $3,879, C Francis Power River BC $5,196, G Frank Ahousat BC $9,064, H R Frank Telegraph Creek BC $5,350, French and Martin Wetaskiwin Alta $8,458, D P Gauley Edmonton Alta $4,163, V Gladstone Waglisla BC $3,254, Government of Canada—National Defence Ottawa Ont $4,362 and Transport Ottawa Ont $13,266, L Grant Kitimat BC $9,840, C H Harley Edmonton Alta $20,178, Health Sciences Centre Winnipeg Man $7,881, J Henry Port Simpson BC $10,032, V Henry Port Simpson BC $10,032, L. Hill Squirell Cove&&BC $2,844, D J Holmes Swift Current Sask $4,712, J Hopkinson Dacca Bag $4,960, M Horward Hazelton BC $10,760, E Innes Kitkatla BC $8,693, N Jack Kyuquot BC $3,838, M Johnny Takla Landing BC $5,316, D Johnson Saskatoon Sask $5,500, T A Kasper and Associates Edmonton Alta $22,513, Kats Optical Limited Athabasca Alta $4,569, S N King Limited Winnipeg Man $14,056, Laboratoire d'expertise Montreal Que $15,880, Lake of Woods District Hospital Kenora Ont $2,975, D Lattie Hazelton BC $10,549, N Lozinski Winnipeg Man $2,215, D McCracken Dar es Salaam Tanz $7,272, D J McCrimmon Ponoka Alta $2,509, McKellar General Hospital Thunder Bay Ont $2,687, J C McQueen Edmonton Alta $10,444, A Michell Smithers BC $3,171, E Michell Moricetown BC $7,155 H Michell Burns Lake BC $5,996, Midwest Airlines Limited Winnipeg Man $2,435, C Mitchell Powell River BC $10,872, R Modeste Saanichton BC $6,392, B Morris Smithers BC $2,862, C L A North Winnipeg Man $2,752, Northern Health and Social Services High Level Alta $7,500, Northern Lights Optical Whitehorse YT $5,345, D R Northey Fort McMurray Alta $11,157, W P Oliver Regina Sask $8,383, Optat Quebec Que $19,240, Optical Prescriptions Edmon-

NATIONAL HEALTH AND WELFARE—*Continued*

ton Alta $5,313, Palmer and Locatell Lethbridge Alta $15,218, Pathology Associates Edmonton Alta $40,861, Point Optical North Battleford Sask $3,044, J Powell Victoria BC $4,874, S Prince Stoney Creek NB $3,705, W Prince Newcastle NB $2,674, Provincial Treasurer—Province of Alberta Edmonton Alta $2,700, M Quock Iskut BC $5,232, Radiology Consultants Winnipeg Man $6,475, K Raphael Lytton BC $11,298, L Reaves Winnipeg Man $2,989, D Robinson Kincolith BC $10,159, J Russ Massett BC $10,124, M Rosse Granisle BC $2,933, F Sampson Hazelton BC $2,173, Scotia Optical Limited Brandon Man $4,768, J Seymour Lytton BC $2,660, Slave Lake Optical Slave Lake Alta $2,556, B Smith Gilford Island BC $2,972, I Smith Massett BC $10,124, O J Soloway Winnipeg Man $2,691, C L N Stewart Winnipeg Man $2,015, Stoney Health Council Morley Alta $101,477, Sudbury Bio Assay Laboratories Sudbury Ont $6,290, Suvak and Fitzgerald Edmonton Alta $64,592, I Thompson Port Alberni BC $3,553, University Hospital London Ont $4,280, University Hospital Saskatoon Sask $5,445, University of: Alberta Edmonton Alta $56,640, Manitoba Winnipeg Man $62,338 and Saskatchewan Saskatoon Sask $20,169, Victorian Order of Nurses Regina Sask $2,331 and Winnipeg Man $3,161, J White Nanaimo BC $6,422, E Williams Kitwanga BC $10,882, I Williams Lillooet BC $2,660, L Williams Kitimat BC $9,840, M Williams Lytton BC $2,660, R Willie Quotsino BC $2,736.

Purchased Services—Laboratories and Radiology $223,278—Associated Radiologists Edmonton Alta $29,555, Bondar Clegg Company Ottawa Ont $4,102, D Edwards Edmonton Alta $2,269, Pathology Associates Edmonton Alta $45,461, Radiology Consultants Winnipeg Man $7,870, University Hospital Edmonton Alta $20,890.

Security Service $125,017—Douglas N Cameron Construction Moosonee Ont $69,673, Grant Security Services Ltd Ottawa Ont $4,787, Northern Canada Power Commission Edmonton Alta $39,135, Sentinel Security Whitehorse YT $3,055, Western Investigation Bureau Whitehorse YT $3,561.

Training and Educational Services $345,563—Government of Canada—Public Service Commission Ottawa Ont $21,830 and Winnipeg Man $3,945, University of: Alberta Edmonton Alta $101,250, Dalhousie Halifax NS $2,322, John Hopkins Baltimore Md USA $3,400, Manitoba Winnipeg Man $46,992, North Carolina Chapel Hill NC USA $2,129; Saskatchewan Saskatoon Sask $2,325; Sherbrooke Sherbrooke Que $79,480; Toronto Toronto Ont $3,036 and Western Ontario London Ont $32,359.

Welfare Services $6,894—Province of Manitoba—Finance Winnipeg Man $6,850.

Other Types of Services $317,891.

HEALTH PROTECTION PROGRAM

Accounting Services $184,240—Bergeron Dube and Associates Montreal Que $6,240, Government of Canada—Supply and Services Ottawa Ont $178,000.

Data Processing Services $614,986—Alphatext Systems Limited Ottawa Ont $46,841, Computel Ottawa Ont $34,061, Com Share Limited Rexdale Ont $7,360, Government of Canada—Statistics Canada Ottawa Ont $3,000 and Supply and Services Ottawa Ont $12,466, Group Five Consultants Ottawa Ont $5,455, Price Waterhouse Associates Ottawa Ont $3,500, Quazar Systems Limited Ottawa Ont $6,700, I P Sharp Associates Ltd Toronto Ont $53,877, Systems Approach Limited Ottawa Ont $3,500, Systems Dimensions Ltd Ottawa Ont $340,114, Systemhouse Limited Ottawa Ont $19,552.

Educational Training Services $60,989—Berlitz School of Languages Ottawa Ont $11,243, Ceel Geneva Switzerland $2,793, Government of Canada—Public Service Commission Ottawa Ont $12,703, University of Tennessee Memphis Tenn USA $2,530.

Exhibition and Display Services $4,591—Government of Canada—Supply and Services Ottawa Ont $2,945.

Hospitality Services $15,939—Government of Canada—Public Works Ottawa Ont $4,326.

Interpreting and Translation Services $3,497.

Laundry and Dry Cleaning Services $24,179—Canadian Linen Supply Co Limited Toronto Ont $4,699, Capital Commercial Laundry Limited Vanier Ont $9,410, Sanco 1972 Limited Ottawa Ont $4,513.

Legal Services $2,836,048—A Aiello Sault Ste Marie Ont $4,545, C A Anderson Vancouver BC $7,240, A Bachand Cowansville Que $4,647, G Badovinac Port Alberni BC $5,148, J D Baker Chilliwack BC $36,226, M C W Barlow Trail BC $11,576, R N Bates Burlington Ont $5,022, T A H Beattie Georgetown Ont $6,437, J Becu Chandler Que $2,265, D Belanger Quebec Que $3,185, A E Besse Collingwood Ont $6,734, L A Best Cranbrook BC $12,233, W G Bingham Orillia Ont $11,916, W R Bingham Moncton NB $3,647, R M L Blair Kamloops BC $4,267, M G Bolan North Bay Ont $15,385, L D Bouchard Sherbrooke Que $5,655, M Bouchard Haute Ville Que $31,734, W Bradley Fort Frances Ont $4,113, R Bragagnole Timmins Ont $3,542, C O D Branson Victoria BC $28,809, R H Brooks St Catharines Ont $35,479, R C Bryson Kitchener Ont $6,415, J D Burgar Barrie Ont $15,103, P J Burns Kirkland Lake Ont $4,477, Calder & Calder Woodstock Ont $8,573, G D Cameron Blind River Ont $12,102, Campbell Gilbert & Mathieu Peace River Alta $3,141, F R Caputo Sault Ste Marie Ont $14,245, J M Carrier La Tuque Que $6,300, R Carriere Baie Comeau Que $6,836, G Carson Melfort Sask $2,129, I B Carson Prince Albert Sask $6,880, Chertkow Thomas Walley & Berg Kamloops BC $13,309, D H Christie Amherst NS $3,932, Church & Church Orangeville Ont $3,512, D L Clancy Dawson Creek BC $14,621, G J Clark Calgary Alta $43,623, L L Clements Liverpool NS $7,140, A Cooper Toronto Ont $3,350, J D Cooper Moose Jaw Sask $27,706, C Cordeau St Hyacinthe Que $13,870, Coutu & Fortin Rouyn Que $4,154, R J Cusson Hawkesbury Ont $2,142, L H Cyr Moncton NB $20,600, Davidson & Co Vernon BC $11,034, Dean Gordon & Byck Haileybury Ont $4,912, P Deschenes Shawinigan Que $2,804, G Desjardins Haute Ville Que $25,688, H Doig Burnaby BC $19,404, W I Donald White Rock BC $16,725, J M Donohue Sarnia Ont $8,832, Edwards Edwards & Edwards Burnaby BC $20,407, Evans Bragagnolo & Sullivan Timmins Ont $11,193, Evans Bragagnolo Sullivan & Levesque Timmins Ont $7,884, P Ewert Kitimat BC $3,459, D A Farr Walkerton Ont $6,956, H Fielding Red Deer Alta $13,123, C D Fitzgibbon Port Hope Ont $13,526, J E Fitzpatrick Peterborough Ont $18,936, R J Flaherty Port Colborne Ont $6,904, A Forget St Jerome Que $27,290, Fradette Bergeron Cain Prevost Lamarre Casgrain & Wells Chicoutimi Que $4,560, J S Gagne Saskatoon Sask $6,860, M Gagnon La Sarre Que $4,663, V Gauthier Sorel Que $5,564, H B Geddes Windsor Ont $31,632, H B Geddes and C B Clements Windsor Ont $5,145, Gendreau Pelletier & Gendreau Rimouski Que $6,909, J Ghiz Charlottetown PEI $3,322, C D Gibson Burlington Ont $13,234, N Gilbert Roberval Que $8,546, S D Gill Vancouver BC $3,882, R F Girdlestone Fort Erie Ont $8,686, B Glass Lindsay Ont $5,963, Godin Lacoursiere & Zonato Trois Rivieres Que $4,380, P A Gordon Thunder Bay Ont $10,342, R W Gould Kitchener Ont $11,622, Gould & Co Prince Rupert BC $3,608, Gould & Clendening Prince Rupert BC $4,270, Government of Canada—Justice Ottawa Ont $158,044, National Revenue Ottawa Ont $13,904, Royal Canadian Mounted Police—"B" Division St John's Nfld $2,159; "C" Division Montreal Que $6,635, "H" Division Halifax NS $3,250 and "O" Division Toronto Ont $9,685, W H Green Parry Sound Ont $3,462, L Guertin Rouyn Que $2,365, E J Gunn Regina Sask $2,389, D G Haig Midland Ont

NATIONAL HEALTH AND WELFARE—*Continued*

$8,188, S E Halyk Saskatoon Sask $50,871, Hamilton Wentworth Regional Police Hamilton Ont $3,675, J C Hardwick Kelowna BC $7,344, H R Hart Brockville Ont $6,003, R Harvey Alma Que $5,845, H B Heath Nanaimo BC $5,315, J T Hogan Kingston Ont $14,368, D A Hogarth New Westminster BC $15,563, R R Holmes Vancouver BC $6,820, Hope Heinrch & Hansen Prince George BC $43,360, R Horeck Sudbury Ont $13,188, G R Houlding Brantford Ont $8,070, K J Husband New Westminster BC $28,797, R M J Hutchinson Nanaimo BC $12,398, R W Jacobs Surrey BC $19,236, W W Johnson St Thomas Ont $10,961, R Jolicœur St Georges de Beauce Que $12,855, L Jolin Waterloo Que $7,453, I B Kay Grande Prairie Alta $2,391, D K Krueger Swift Current Sask $13,046, S J Kyba Yorkton Sask $4,484, A T Lacavera Welland Ont $6,960, R Lafontaine Salaberry de Valleyfield Que $10,231, G Laforest Riviere du Loup Que $7,979, T J Lally Belleville Ont $11,464, J R Landry New Carlisle Que $9,938, R Landry Shawinigan Que $7,322, J Lang Kitchener Ont $35,146, G LaPointe Toronto Ont $2,122, C H Larson Kelowna BC $21,227, B C Lavallée Revelstoke BC $3,275, A J Leblanc Port Hawkesbury NS $4,168, J C Lee Chilliwack BC $24,262, Lewis Day Sparkes Cook & Sheppard St John's Nfld $46,693, M J Lewis Hamilton Ont $14,383, R Lewis Grande Prairie Alta $5,079, S B Linden Toronto Ont $2,008, E Lovekin Newcastle Ont $8,767, R T Low Prince George BC $2,440, A A MacBain Niagara Falls Ont $11,799, G B MacDonald Summerside PEI $5,212, H J MacDonnell New Glasgow NS $10,893, R B MacFarlane Prince George BC $4,781, H MacIvor Courtenay BC $5,366, H L MacKay Banff Alta $13,258, C J MacKewn London Ont $13,590, J A MacLellan Kentville NS $10,599, D B MacNamara Calgary Alta $32,641, F R MacNaughton Wetaskiwin Alta $5,452, J B O Malone Fredericton NB $28,406, P Maltais Hauterive Que $14,609, Maranger Horeck Edmunstone & Thomas Sudbury Ont $21,310, L Maraskas Belleville Ont $6,703, Martin Easton Woolridge & Poole Corner Brook Nfld $15,833, B H Matheson St Catharines Ont $16,575, W R Matheson Regina Sask $27,168, C Matthews Grand Falls Nfld $15,627, B Matwichuk Kapuskasing Ont $9,939, J C McBride Ingersoll Ont $4,001, C E McCarthy Hagersville Ont $2,064, J F McCartney Thunder Bay Ont $6,338, R G McCuaig London Ont $9,929, A A McNab Renfrew Ont $2,783, Metropolitan Toronto Police Department Toronto Ont $3,463, E R Millette Pembroke Ont $15,215, C Misner Stratford Ont $13,336, D J Mitchell Dawson Creek BC $4,090, H M Mitton Moncton NB $3,884, Montreal Urban Community Police Montreal Que $4,830, M J Moriarity Hamilton Ont $2,781, G M Morrison Lethbridge Alta $9,742, P J Mousseau Edmonton Alta $5,725, A P Nasmith Napanee Ont $3,625, G E Noble North Battleford Sask $9,211, J H Odishaw Edmonton Alta $12,507, Official Court Reporters Kamloops BC $2,095, Official Court Reporters Penticton BC $2,286, G L Ouellet Chibougamau Que $5,746, B A Owen Barrie Ont $9,687, L Paquin Montmagny Que $2,555, A G Park Calgary Alta $44,081, W G Parrett Prince George BC $5,047, B N Patel Fernie BC $3,630, R Paul Brossard Que $8,490, Pearlman & Lindhelm Victoria BC $19,327, C M V Pensa London Ont $10,399, G Pettigrew Sept Iles Que $18,629, I C Pink Yarmouth NS $2,196, M H Porter Jasper Alta $2,407, R E Pritchard Huntsville Ont $7,591, J L Provencher Victoriaville Que $2,218, Provincial Judges' Court Reporters Calgary Alta $9,138, Purnell & Brien Sussex NB $12,461, Ratelle Ratelle & Sylvestre Joliette Que $6,252, P L Raymond Exeter Ont $4,514, J L Richard Bathurst NB $3,254, M R Robertson Burns Lake BC $3,086, R M Rogers Digby NS $3,727, K F Ross Chatham Ont $14,860, G Roy Saint Jean Que $5,241, P V Rudden Cornwall Ont $9,446, R W Rutherford Penticton BC $10,500, R E Salhany Owen Sound Ont $9,224, J E Scoullin St Stephen NB $5,956, N Serveride Langley BC $2,996, S J Shabbits Nanaimo BC $3,172, Sheriff Judicial District of York Toronto Ont $2,789, A M Shkuratoff Quesnel BC $5,011, T W Shupe Kamloops BC $15,554, B E Singer Regina Sask $6,194, T M Singh Duncan BC $3,821, D C Smith Guelph Ont $21,323, M F Smith Penticton BC $38,206, D Sorochan-Vancouver BC $8,897, M P Stringer Hamilton Ont $2,072, Sullivan Smith & Bigelow Victoria BC $39,518, T R Sutherland Burlington Ont $11,629, Swancar Compton & Shewchuck Kenora Ont $26,283, J Talstra Terrace BC $2,123, J D Taylor Nanaimo BC $35,735, P M Thompson Campbell River BC $12,668, R M Thompson Brantford Ont $11,629, R W Thompson Regina Sask $12,435, R L Tibbitt Vermilion Alta $3,720, S M Tick Hamilton Ont $24,360, O J Tilley Edmonton Alta $3,099, R J Tingley Campbellton NB $10,488, R Tivey Toronto Ont $2,307, R M Tobin Prescott Ont $5,572, L W Topham West Vancouver BC $4,935, R Treleaven Nipawin Sask $3,945, G Tremblay Cte Matane Que $4,602, J J Turcotte Jonquiere Que $5,881, A Turgeon Lac Magantic Que $2,035, C H Vaillancourt Sault Ste Marie Ont $5,408, D C Valair Dawson Creek BC $8,115, Vanderburgh Scott & D'Arcy Williams Lake BC $10,319, D L Vaney Kitchener Ont $5,909, J Viens Amos Que $7,818, C G Virtue Lethbridge Alta $6,871, A W Watcharn New Westminster BC $2,868, A C R Whitten Own Sound Ont $2,224, Williams Davie & Co Duncan BC $3,623, J E Willson Perth Ont $3,414, R S Woods Hinton Alta $3,310, W Zimmerman Hamilton Ont $18,468.

Management Consultant Contract Research $308,202—J M Albert Joliette Que $4,900, Anderson Kirkpatrick Shaw Montreal Que $76,063, R Beard Montreal Que $2,350, The Board of Education for the Borough of North York Willowdale Ont $6,713, Canadian Public Health Association Ottawa Ont $2,500, Company 287439 Ontario Limited Almonte Ont $16,000, La Cote Plessisville Que $3,980, R Crooks Sackville NB $2,857, R Cutler Vancouver BC $3,000, C Dabydeen Ottawa Ont $2,940, Data Logic Canada Limited Ottawa Ont $3,068, B Dresner Toronto Ont $2,100, Government of Canada—Statistics Canada Ottawa Ont $3,333, E A Hosein Westmount Que $2,450, Dr G K Jarvis Edmonton Alta $7,500, A Lane Ottawa Ont $5,000, R Leitch Ottawa Ont $2,000, M MacConaill Hull Que $2,600, J MacDonald Ottawa Ont $3,500, P McWha Ottawa Ont $5,000, P Michaelson Ottawa Ont $4,000, E G Nichols Sackville NB $2,813, Ontario Institute for Studies in Education Toronto Ont $4,656, L Plunkett Ottawa Ont $2,530, Policy Research Inc Washington DC USA $2,911, Quasar Systems Limited Ottawa Ont $3,300, Dr A Quirbi Ottawa Ont $5,340, P Ricard Montreal Que $2,470, S Richer Ottawa Ont $3,055, A Richman New York City NY USA $4,250, B Rodgers Halifax NS $3,250, J Schallow Winnipeg Man $4,500, S D I Associates Limited Toronto Ont $3,499, S Sikora Vancouver BC $2,400, R Simpson Ottawa Ont $3,430, Dr T M K Song Thunder Bay Ont $2,000, J Spinelli Vancouver BC $2,250, Systems House Limited Ottawa Ont $4,275, University of British Columbia Vancouver BC $3,600, P Varaghose Ottawa Ont $4,000, Zeta Systems Canada Toronto Ont $35,263.

Management Consulting Services $32,000—General Conferencing Systems Limited Toronto Ont $32,000.

Motion Picture Production and Distribution $136,098—A V House Toronto Ont $8,960 Government of Canada—National Film Board Montreal Que $126,575.

Photography Services $47,757—Government of Canada—National Film Board Montreal Que $34,465.

Programming Services $11,320—Quasar Systems Limited Ottawa Ont $2,239, Systems House Limited Ottawa Ont $9,081.

Professional and Technical Health Services $2,395.

Scientific Services $543,478—Addiction Research Foundation Toronto Ont $3,725, Alcohol and Drug Problems Institute Charlottetown PEI $2,000, Association of Official Analytical Chemists Washington DC USA $20,000, Atlantic Provinces Economical Council Halifax NS $4,500, Bio Research Laboratories Ltd Pointe Claire Que $36,108, Bio Systems Environment Consultants Guelph Ont $48,591, Dr I T Borda London Ont $10,000, Canadian Restaurant Association Toronto Ont $8,760, Company 287439 Limited Almonte Ont $14,000, Courtney Heeler and Zarry Associates

NATIONAL HEALTH AND WELFARE—*Continued*

Toronto Ont $6,250, The Donwood Institute Toronto Ont $2,000, Elliott Research Corporation Toronto Ont $6,242, Emergency Associates Kingston Ont $5,500, Epidemiological Research Associates New York NY USA $5,000, Government of Canada—National Research Council Ottawa Ont $10,541 and Statistics Canada Ottawa Ont $31,523, Montreal Children's Hospital Montreal Que $17,554, Ontario Research Foundation Mississauga Ont $3,000, Pas Action Services Limited Vanier Ont $3,125, Research Institute—Hospital for Sick Children Toronto Ont $4,000, Santa Cabrini Hospital Montreal Que $6,000, Saskatchewan Cancer Commission Regina Sask $3,000, H Starkey Ottawa Ont $6,000, St Lawrence Youth Associates Kingston Ont $5,000, System Approach Limited Ottawa Ont $36,000, Total Market Index Limited Toronto Ont $5,000, Traffic Injury Research Foundation of Canada Ottawa Ont $11,000, University of: Acadia Wolfville NS $32,000, British Columbia Vancouver BC $18,000, Carleton Ottawa Ont $3,720, Calgary Calgary Alta $5,000, Dalhousie Halifax NS $2,000, Guelph Guelph Ont $9,700; McGill Montreal Que $37,000, Memorial Newfoundland St John's Nfld $4,500, Queen's Kingston Ont $36,194, Sherbrooke Sherbrooke Que $2,625 and Toronto Toronto Ont $28,455, P Varaghese Ottawa Ont $2,400, P C Whitehead and Associates Limited London Ont $7,800.

Secretarial and Office Services $361,195—Advance Computer Concepts Ottawa Ont $9,234, H V Chapman and Associates Ottawa Ont $26,688, Independent Cooperative Enterprises Winnipeg Man $5,177, Industrial Overload Ottawa Ont $6,192, Manpower Temporary Services Ottawa Ont $8,101, Miss 500 Ottawa Ont $110,367, Office Assistance Canada Limited Vancouver BC $5,136, Office Overload Ottawa Ont $44,547 and Toronto Ont $2,438, Ottawa-Hull Bilingual Personnel Ottawa Ont $12,432, Personnel Pool Temporary Office Services Ottawa Ont $100,234. Selective Temporary Placement Ottawa Ont $3,169, Siemens Canada Limited Pointe Claire Que $3,150, Maria Wisniowski Ottawa Ont $3,941.

Security Services $286,765—British Columbia Corps of Commissionaires Vancouver BC $31,665, Canadian Corps of Commissionaires Ottawa Ont $211,200, Government of Canada—Public Works Ottawa Ont $6,233 and Supply and Services Ottawa Ont $4,312, Intercity Security Guard Ottawa Ont $3,876, Reliable Security Service Toronto Ont $27,065.

Storage and Warehousing $11,618—Government of Canada—Port of Montreal Que $6,160, Montreal Refrigerating and Storage Limited Montreal Que $2,067.

Other Types of Services $24,880—Carl Zeiss Canada Limited Montreal Que $4,900, Nemo Briar Limited Hull Que $4,670.

FITNESS AND AMATEUR SPORT PROGRAM

Accounting Services $5,700—Government of Canada—Supply and Services Ottawa Ont $5,700.

Advisory Services $3,750—Philipe De Gaspé Beaubien Montreal Que $3,750.

Consultant Services $326,411—Balmer Crapo and Associates Inc Waterloo Ont $10,435, Elizabeth Bateman Montreal Que $2,700, Bonaventure Commercial Studio Ltd Montreal Que $11,189, Art Bond Ottawa Ont $4,000, British Columbia Recreation Association Vancouver BC $5,460, Robert Burch Montreal Que $2,400, H V Chapman and Associates Toronto Ont $3,068, Jocelyn Chicoine Montreal Que $3,560, N M Daoust Construction Ltd Vanier Ont $2,775, Nelson Davis Ottawa Ont $3,920, Richard Dean Ottawa Ont $4,903, Government of Canada—Statistics Canada Ottawa Ont $19,000, William Hersh Ottawa Ont $3,750, Judy Hunter Toronto Ont $3,000, Interact Promotions Ltd Ottawa Ont $5,852, Dr Maurice Jetté Ottawa Ont $5,000, Pierre Lahaie Gatineau Que $2,000, Les Ateliers De L'Outaouais Hull Que $7,234, L J D'Amore and Associates Montreal Que $5,980, Grant Lowery Toronto Ont $4,680, Helen Musalem Ottawa Ont $3,700, National Sport and Recreation Centre Inc Vanier Ont $8,695, Jean Guy Noel Ottawa Ont $4,500, Pat Norris Ottawa Ont $2,300, Mary Partington Ottawa Ont $3,500, Publi-Media Inc Montreal Que $73,228, George Shepherd Toronto Ont $2,500, Helga Sixta Vancouver BC $3,000, Fred Stevenson Ottawa Ont $2,498, Bernie Swords Kars Ont $3,000, Matthew Teitelbaum Toronto Ont $2,000, University of Ottawa Ottawa Ont $2,500, Richard Weiller and Associates Ltd Ottawa Ont $7,180, Peter Witt Ottawa Ont $2,500, Wombat Associates Ottawa Ont $4,000.

Data Processing Services $52,616—Datacap Ltd Ottawa Ont $3,786, Dataline Systems Ltd Toronto Ont $14,074, Personnel Pool Ottawa Ont $17,964, Systems Dimensions Ltd Ottawa Ont $15,467.

Education and Information Services $157,493—Canadian National Exhibition Toronto Ont $2,360, Fedor Incorporated Montreal Que $4,189, Government of Canada—National Film Board Ottawa Ont $131,517, R H Broadcast Productions Ottawa Ont $2,500, Superior Screens Ltd Hamilton Ont $5,112.

Educational Training Services $10,281—Government of Canada—Public Service Commission Ottawa Ont $4,725.

Health Services $2,592—Government of Canada—National Defence Ottawa Ont $2,592.

Hospitality Services $29,046—Bonaventure Hotel Montreal Que $2,829, Government of Canada—External Affairs Ottawa Ont $8,311.

Management Consultants and Contract Research $52,305—Creative House Ltd Vancouver BC $3,000, Jack Daniels Ottawa Ont $4,500, Government of Canada—National Film Board Ottawa Ont $5,000, Dr R Hindmarch Vancouver BC $5,000, Harry Jerome Ottawa Ont $5,000, Laffoon Belair and Associates Ottawa Ont $7,305, Waterloo Research Institute Waterloo Ont $20,000.

Photography Services $47,286—Government of Canada—National Film Board Ottawa Ont $36,169, National Sport and Recreation Centre Inc Vanier Ont $5,772.

Secretarial and Office Services $116,944—Harrington Personnel Ottawa Ont $2,599, Miss Jo Office Services Vancouver BC $2,200, Office Overload Ottawa Ont $3,459, Personnel Pool Ottawa Ont $108,686.

Translation Services $4,275—International Simultaneous Translation Montreal Que $4,275.

Other Types of Services $4,380.

INCOME SECURITY AND SOCIAL ASSISTANCE PROGRAM

ADMINISTRATION

Educational Training Services $7,132—Government of Canada—Public Service Commission Ottawa Ont $5,400.

Secretarial and Office Services $3,480—Office Overload Ottawa Ont $2,798.

Other Types of Services $456.

SOCIAL INSURANCE

Educational Training Services $31,173—Algonquin College Ottawa Ont $5,230, Government of Canada—Public Service Commission Ottawa Ont $21,233.

NATIONAL HEALTH AND WELFARE—*Continued*

Management Consulting Services $4,000—Government of Canada—Public Service Commission Ottawa Ont $4,000.

Medical Fees—Specialists $92,142—E Acres Ottawa Ont $15,180, O Hoffman Ottawa Ont $14,820, F C Pace Ottawa Ont $12,300, H D Rosenberg Ottawa Ont $5,580, H T Sellers Ottawa Ont $17,940, J H Wiebe Ottawa Ont $19,500.

Miscellaneous Business Services $170,838—D G S Group Toronto Ont $8,122, DOT Personnel Toronto Ont $31,875, Kelley Girl Service of Canada Toronto Ont $17,316, Miss 500 Ottawa Ont $9,867, Miss Stacey Personnel Ottawa Ont $17,655, Office Overload Toronto Ont $47,840, Ottawa Hull Bilingual Personnel Hull Que $14,357, Personnel Pool Toronto Ont $6,776, Portage Personnel Ltee Hull Que $7,566, Temporary Office Staff Peterborough Ont $4,444.

Physicians and Surgeons Fees $169,179—Associates in Psychiatry Toronto Ont $2,818, Oshawa Clinic Oshawa Ont $2,988, Sunnybrook Hospital Toronto Ont $2,807.

Protection Services $2,169—Canadian Corps of Commissionaires Winnipeg Man $2,169.

Welfare Services $32,173—M J Ludger Bernard Dalhousie NB $2,706, Donald Coxe Guelph Ont $2,294, Adeline I Derby Vancouver BC $2,505, E Mavis Martienson Calgary Alta $2,807, D E Sloan Montreal Que $4,412.

Other Types of Services $421.

INCOME MAINTENANCE

Data Processing Services $2,324,081—Commerce Optimation Services Ltd Don Mills Ont $12,055, Dataline Systems Ltd Toronto Ont $4,347, Elan Data Makers Vancouver BC $5,907, Government of Canada—National Revenue Ottawa Ont $12,975 and Supply and Services Ottawa Ont $2,288,000.

Educational Training Services $41,247—Government of Canada—Public Service Commission Ottawa Ont $27,110.

Management Consulting Services $161,559—R H Blue Ottawa Ont $7,210, W D Brust Ottawa Ont $4,840, W H Getz Ottawa Ont $4,025, M H Haufe Kanata Ont $2,850, Government of Canada—Supply and Services Ottawa Ont $102,536, H A Hicks Winnipeg Man $4,500, R A Lacerte et Associés Montreal Que $17,420, Leetham Simpson Ltd Montreal Que $3,150, W Martin Winnipeg Man $5,000, E Montgomery Ottawa Ont $2,100, The Laurentian Institute Ottawa Ont $4,388.

Micro Filming Services $26,195—Government of Canada—Supply and Services Ottawa Ont $26,195.

Photography Services $2,087.

Secretarial and Office Services $20,076—Office Overload Ottawa Ont $3,518, Personnel Pool Ottawa Ont $16,311.

Security Services $78,540—Canadian Corps of Commissionaires Ottawa Ont $2,019; Quebec Que $46,607 and Toronto Ont $26,991.

Services rendered by District and Local Offices of the Canada Pension Plan $225,000—Government of Canada—Canada Pension Plan Ottawa Ont $225,000.

Storage and Warehousing Services $12,515—Government of Canada—Supply and Services Ottawa Ont $3,340, Security Credit Systems Ltd Markham Ont $9,000.

Welfare Services $2,484.

Other Types of Services $9,742.

SOCIAL ASSISTANCE

Accounting Services $481,400—Government of Canada—Supply and Services—Audit Service Bureau Ottawa Ont $481,400.

Administrative Services $46,707—D Green Ottawa Ont $8,750, L Shifrin Ottawa Ont $6,542, E Tamagno Ottawa Ont $26,515, L Taman Downsview Ont $4,900.

Advisory Services $74,800—Association des Consultants Matrimoniaux du Quebec Pierrefonds Que $2,500, Canadian Association of the Deaf Richmond Hill Ont $5,000, Canadian Paraplegic Association Toronto Ont $5,000, Canadian Rehabilitation Council for the Disabled Toronto Ont $7,000, Catholic Family Service of Calgary Calgary Alta $2,249, Centre de Services Sociaux de Quebec Quebec Que $2,500, D Germsheid Winnipeg Man $2,320, Ontario Association of Family Service Agencies Toronto Ont $3,849, S Sutton Ottawa Ont $4,489, Government of Ontario—Treasurer of Ontario Toronto Ont $21,676.

Educational Training Services $24,250—C Addy Ottawa Ont $3,844, Government of Canada—Public Service Commission Ottawa Ont $13,903.

Film Production Services $190,346—City Films Ltd Toronto Ont $6,260, Government of Canada—National Film Board Ottawa Ont $177,259, Viking Films Markham Ont $5,190.

Hospitality Services $3,091.

Interpreter Services $6,739—International Simultaneous Translation Services Montreal Que $6,587.

Management Consultant Services $13,300—S Sutton Ottawa Ont $13,000.

Photographic Services $49,426—Adimec Inc Montreal Que $42,248, Turnelle Associates Ltd Ottawa Ont $3,959.

Research Services $17,200—M K Rowan Quebec Que $2,000, L Silver Ottawa Ont $5,720, J Ulmer Toronto Ont $2,205.

Scientific Services $113,270—RTN Bellevance Montreal Que $2,279, D F Biggs Edmonton Alta $2,000, L Brettler Kingston Ont $4,600, R A Davis Pointe Claire Que $2,825, T Decoste Vanier Ont $2,580, Mme Dumais-Sabourin Gatineau Que $2,014, Evalucan Calgary Alta $2,000, C N Knight Ottawa Ont $2,250, J MacDonald Ottawa Ont $11,889, V Nicholls London Ont $2,215, H Oxorn Ottawa Ont $5,000, R Packman Ottawa Ont $3,263, H Richard Dollard des Ormeaux Que $2,839, L Rutman Ottawa Ont $3,350, P Sicotte Edmonton Alta $2,080, J Spence Ottawa Ont $2,500, I Street Ottawa Ont $2,600.

Secretarial and Office Services $110,224—D E Ballamy Downsview Ont $2,395, H V Chapman and Associates Limited Toronto Ont $8,756, Miss 500 Ottawa Ont $7,065, Office Overload Montreal Que $5,541; Ottawa Ont $12,407 and Toronto Ont $2,778, Personnel Pool Ottawa Ont $56,288, Miss Stacey Personnel Ottawa Ont $4,932.

Security Services $5,206—Canadian Corps of Commissionaires Ottawa Ont $5,206.

Other Types of Services $12,067.

INTERNATIONAL AND EMERGENCY WELFARE SERVICES

Membership Fees $25,532—International Union of Family Organizations Paris France $19,565, International Social Security Association Geneva Switzerland $5,702.

Secretarial and Office Services $41,047—Office Overload Co Ltd Ottawa Ont $9,382, Stanley Aaron Personnel Pool Ottawa Ont $17,530, H V Chapman Associates Ltd Ottawa Ont $12,271.

NATIONAL HEALTH AND WELFARE—*Concluded*

Technical Services $236—Government of Canada—National Research Council Ottawa Ont $236.

Educational Training Services $5,105—Government of Canada—Public Service Commission Ottawa Ont $2,550.

Consultant Services $2,100—A T Davis Chevy Chase Md USA $450, F L Montgomery Ottawa Ont $1,650.

Other Types of Services $2,775.

POLICY AND PROGRAM PLANNING, RESEARCH AND EVALUATION

Accounting Services $2,400—Government of Canada—Supply and Services—Audit Services Bureau Ottawa Ont $2,400.

Consultant Services $188,498—A Anderson Amherst Mass USA $2,275, T Blake Ottawa Ont $21,756, R A Blunt Ottawa Ont $21,950, W Cameron Ottawa Ont $3,240, Canadian Economic Services Ltd Ottawa Ont $4,921, CROP Inc Montreal Que $16,088, J G Desgagné St Blaise Que $5,000, Government of Canada—Economic Council of Canada Ottawa Ont $2,000 and Statistics Canada Ottawa Ont $67,141, Information Secretariat Ltd Ottawa Ont $2,340, G MacDougall Windsor Ont $7,823, Mathematica Inc Princeton NJ USA $5,998, Square One Management Ottawa Ont $4,625, Systems Approach Ltd Ottawa Ont $8,419, Canadian Facts Co Ltd Toronto Ont $7,500.

Data Processing Services $879,461—Dataline Systems Ltd Toronto Ont $537,484, Government of Canada—Statistics Canada Ottawa Ont $8,695 and Supply and Services Ottawa Ont $2,722, I P Sharp Associates Ltd Toronto Ont $9,824, Systems Dimensions Limited Ottawa Ont $294,400, Société des Mathématiques appliquées Inc. Montreal Que $11,151, Systemhouse Ltd Ottawa Ont $4,050, Wabash Tape Canada Mississauga Ont $2,467, Systems Dimensions Limited Ottawa Ont $4,300.

Educational Training Services $15,883—Government of Canada—Public Service Commission Ottawa Ont $5,225.

Management Consulting Services $6,178—Supply and Services—Bureau of Management Consulting Ottawa Ont $3,950, Systems Dimensions Limited Ottawa Ont $2,228.

Membership Fees $9,610—Informetrica Ltd Ottawa Ont $9,500.

Secretarial and Office Services $53,235—Barbara's Office Personnel Ottawa Ont $3,567, Christina's Personnel Ottawa Ont $2,576, Harrington Personnel Ottawa Ont $2,644, Office Overload Ottawa Ont $12,908, Portage Personnel Hull Que $3,736, Miss 500 Hull Que $20,653.

Other Types of Services $4,356.

SOCIAL SECURITY REVIEW SECRETARIAT

Hospitality Services $3,008.

MEDICAL RESEARCH COUNCIL

Consulting Services $29,000—G S Beagrie Toronto Ont $2,500, F C Fraser Montreal Que $2,500, J Inglis Kingston Ont $2,500, N Kalant Montreal Que $2,500, D S Layne Ottawa Ont $4,000, C R Marchand Montreal Que $2,500, D M Robertson Kingston Ont $2,500, A R Ronald Winnpeg Man $2,500, R Sheinin Toronto Ont $2,500, G D Sinclair Kingston Ont $2,500, J H Spencer Montreal Que $2,500.

Engineering Services $3,800—Government of Canada—Public Works Ottawa Ont $3,800.

Security Services $2,652—Canadian Corps of Commissionaires Ottawa Ont $2,652.

Interpreting and Translation Services $2,214—H H Bloom Enterprises Ltd Ottawa Ont $2,214.

Other Types of Services $23,602.

NATIONAL REVENUE

Customs and Excise

Accounting Services $120,036—Government of Canada—Supply and Services Ottawa Ont $120,036.

Advertising Services $151,594—Canadian High News Ltd Toronto Ont $3,700, Clare Burt Recording Ltd Toronto Ont $5,745, Creative Centre Montreal Que $2,661, Creative Generation Toronto Ont $12,570, Farquharson and Associates Toronto Ont $10,765, Government of Canada—Information Canada Ottawa Ont $15,714, Heillig Suggitt and Beaney Ltd Montreal Que $2,486, Hodges Frieman and Robinson Toronto Ont $5,587, Marsil Caron Barkes Designers Inc Montreal Que $3,568, Priat Management Ltd Toronto Ont $4,650, Grant Tigner Ottawa Ont $12,953, Venturex Ltd Montreal Que $34,421, York Advertising Ltd Ottawa Ont $15,405.

Appraisal and Seizure Fees $22,888—H Forth and Company Ltd Toronto Ont $4,217, Gordon Jewellers Toronto Ont $4,691, Hendrie and Company Toronto Ont $2,959, Parford's Gold and Silversmiths Richmond BC $2,775.

Armoured Car Services $6,257—Brinks Canada Ltd Montreal Que $3,294.

Awards to Informants $2,425.

Cartage and Storage Services $17,294—T E Babcock Ottawa Ont $6,385, Government of Canada—Transport Ottawa Ont $3,191, Pickard Moving and Storage Toronto Ont $2,800.

Data Processing Services $1,661,681—A M Systems Consultants Ltd Montreal Que $53,614, Alphatext Ottawa Ont $8,398, Computer Systems Ltd Ottawa Ont $6,012, Government of Canada—National Revenue—Taxation Ottawa Ont $1,240,975, Supply and Services Ottawa Ont $10,758 and Transport Ottawa Ont $52,423, Honeywell Ltd Willowdale Ont $3,300, I B M Canada Ltd Don Mills Ont $8,975, Katcard Systems Ltd Ottawa Ont $78,016, Office Overload Ottawa Ont $32,092, Quantum Information Resources Ltd Montreal Que $68,978, Quasar Systems Ltd Ottawa Ont $5,395, S P L International Ltd London England $18,900, Sharon Electronics Ltd Ottawa Ont $11,829, Systems Dimension Ltd Ottawa Ont $58,675.

Health Units and Nursing Counselling Services $48,236—Government of Canada—National Health and Welfare Ottawa Ont $48,236.

Hospitality Services $13,487—K B Campbell Ottawa Ont $2,336.

Legal Services $68,892—M Cook Vancouver BC $2,715, H Geddes Windsor Ont $10,935, Government of Canada—Justice Ottawa Ont $6,879 and Royal Canadian Mounted Police Ottawa Ont $3,611, L R Mailloux Windsor Ont $3,224, J C McCarney Peterborough Ont $2,355, A G McKitrick Thunder Bay Ont $3,650.

Maintenance Services $47,153—Government of Canada—Public Works Ottawa Ont $47,153.

NATIONAL REVENUE—*Continued*

Office Services $328,158—Berlitz School of Languages Ottawa Ont $2,874, D O T Personnel Services Halifax NS $2,881, Government of Canada—National Revenue—Taxation Ottawa Ont $17,794 and Supply and Services Ottawa Ont $208,217, Miss 500 Ottawa Ont $3,059, Office Overload Montreal Que $27,916; Ottawa Ont $29,848; Toronto Ont $3,958 and Winnipeg Man $3,898, Prestige Mailing Systems Ltd Ottawa Ont $11,325, Quantum Management Services Ltd Montreal Que $10,665, Staff Builders Toronto Ont $4,246.

Photographic Services $22,826—Creative Generation Ltd Toronto Ont $3,870, Crombie McNeill Photographer Ottawa Ont $4,120, Dominion Wide Photographs Ltd Ottawa Ont $3,739, John Evans Photography Ltd Ottawa Ont $2,489, Rolly Productions Ottawa Ont $6,399.

Professional Consultant and Lecture Fees $365,951—A M Systems Consultants Ltd Montreal Que $7,000, R Anka Perkins Ont $4,200, D Arbuckle Ottawa Ont $3,914, B Aubry Pointe Gatineau Que $5,000, Beverina Inc Montreal Que $2,625, Centennial College Toronto Ont $2,925, J P Charbonneau Ottawa Ont $6,097, Dynamics Research Corp Wilmington Mass USA $11,760, Frazer and Otton Ottawa Ont $4,850, General Behaviour Systems Inc Willowdale Ont $35,304, Government of Canada—National Defence Ottawa Ont $2,076, Public Service Commission Ottawa Ont $16,372, Public Works Ottawa Ont $9,525 and Supply and Services Ottawa Ont $141,075, Heal Shaw and Waldon Ltd Toronto Ont $5,282, R Howarth Ottawa Ont $3,650, J C Neville Ottawa Ont $2,858, Quantum Information Resources Montreal Que $15,924, Quasar Systems Ltd Ottawa Ont $8,288, Sainthill—Levine Uniforms Ltd Toronto Ont $2,750, Dr E Schindler—Rainman Los Angeles Cal USA $2,561, Seepacs Systems Ltd Ottawa Ont $2,184, R C Smith Toronto Ont $3,180, S P L International London England $52,676, W A T F A C Waterloo Ont $2,733, J G Wilson Ottawa Ont $4,422.

Protection Services $368,377—J Benedict Cornwall Ont $6,120, Canadian Corps of Commissionaires Saint John NB $2,955; Montreal Que $66,361; Ottawa Ont $24,186 and Toronto Ont $7,916, R Day Cornwall Ont $6,280, M Francis St Regis Que $6,355, T Francis St Regis Que $6,520, Government of Canada—Post Office Ottawa Ont $2,844, Supply and Services Ottawa Ont $3,075 and Transport Ottawa Ont $82,138, Grant Security Services Ltd Ottawa Ont $101,446, T Jack St Regis Que $6,600, J Mitchell Cornwall Ont $5,760, L Mitchell Cornwall Ont $6,680, Phillips Security Agency Ltd Montreal Que $8,884, G Sharrow St Regis Que $5,644, St Regis Band Council Cornwall Ont $11,182, F Thompson Cornwall Island Ont $5,920.

Special Cleaning Services $111,919—Bert Amos Abercorn Que $2,952, Maureen Banick Minton Sask $3,900, Otto Benes Middlebro Man $3,000, Genie's Janitorial Service Creston BC $3,992, Noel Godreau Grand Falls NB $2,217, Florida Lessard Glen Sutton Que $2,515, Keith Maier Estevan Sask $2,340, P Makoweski Tolstoi Man $2,100, H Piers Gransmere BC $3,207, E Stenson Hemmingford Que $2,431, Dora Vachon Stanhope Que $6,220.

Training and Educational Services $316,040—Algonquin College Ottawa Ont $4,875, Government of Canada—Public Service Commission Ottawa Ont $213,763, Honeywell Ltd Willowdale Ont $14,765, International Personnel Ottawa Ont $3,120, Systemmation Inc Colorado Springs Colo USA $6,870, University of Western Ontario London Ont $2,275.

Miscellaneous Services $8,773.

Taxation

Accountant Fees $7,854—Peat Marwick & Mitchell Ottawa Ont $7,000.

Appraisals and Valuations $20,251—Evans Yeatman & Endal Associates Ltd Halifax NS $2,068, General Appraisal of Canada Ltd Toronto Ont $2,376, Helyar & Associates Ltd Toronto Ont $2,713, Price Waterhouse and Partners Toronto Ont $6,894, Strung Real Estate Toronto Ont $3,417, Sotheby Parke Bernet Toronto Ont $2,451.

Appraisals—Data Bank $224.

Armoured Car Services $29,687—Brinks Canada Ltd Montreal Que $21,692, Loomis Vancouver BC $2,775, Wells Fargo Armored Express Ltd Toronto Ont $5,220.

Building Protection Service $800,585—AID Security Canada Ltd Ottawa Ont $12,415, BC Corps of Commissionaires Vancouver BC $28,019, Canadian Corps of Commissionaires Ottawa Ont $384,043, Dominion Electric Protection Co Montreal Que $3,504, Grant Security Services Ltd Ottawa Ont $42,407, National Protective Service Co Ltd Ottawa Ont $315,163, Service de Sécurité de L'Esprit Enregistré Sherbrooke Que $7,461, Government of Canada—Supply and Services Ottawa Ont $4,214.

Conference Fees $19,339—Canadian Tax Foundation Toronto Ont $2,935, International Personnel Management Assoc Chicago Ill USA $2,880.

Consulting Services $201,877—Bonaventure Design & Programming Ottawa Ont $18,266, C N Brennan Ottawa Ont $7,706, Bureau of Management Consultants Ottawa Ont $5,625, Canadian Management Centre Montreal Que $4,667, B J Donnelly Ottawa Ont $11,260, Harry M Furniss Ottawa Ont $4,125, I B M Canada Ltd Don Mills Ont $26,450, André Lafond Quebec Que $8,630, A Lumsden Ottawa Ont $3,400, R Porebski Ottawa Ont $4,500, Riddell Stead and Co Montreal Que $3,386, Stimler Associates Moorestown NJ USA $4,435, Strung Real Estate Toronto Ont $3,982, C John Sullivan Ltd Toronto Ont $3,591, Government of Canada—Supply and Services Ottawa Ont $46,625, Systems Approach Ltd Ottawa Ont $2,960, Systems Dimensions Ltd Ottawa Ont $2,237, Tamaki Stikeman Elliott Toronto Ont $4,000, J Vicq Saskatoon Sask $15,000, Harlow H Wright Toronto Ont $6,722, Prof H Arkin New York City NY USA $16,830.

Court Costs $189,366—City of Edmonton Police Edmonton Alta $11,792, Federal Court of Canada Ottawa Ont $6,000, Government of Canada—Justice Ottawa Ont $162,070, Harlow H Wright Toronto Ont $2,731.

Court Reporters Fees and Expenses $57,572—A C Davenport Toronto Ont $3,022, John Fleisig Toronto Ont $3,828, Government of Canada—Justice Ottawa Ont $8,990 and Regional Economic Expansion Ottawa Ont $2,235, Frank A Luet Toronto Ont $3,034, B R Newell Kingston Ont $6,448, Supreme Factum Ottawa Ont $3,879.

Credit and Personnel Reports $23,445—Equifax Services Ltd Toronto Ont $2,721, Teela Abstracts Ltd Toronto Ont $7,094.

Data Processing Services $157,594—Automation Centre of Ottawa Ltd Ottawa Ont $5,633, I B M Canada Ltd Don Mills Ont $5,926, Systems Dimensions Ltd Ottawa Ont $139,540.

Laundry Services $766.

Legal Expenses $33,289—Fasken & Calvin Toronto Ont. $3,935, Salloum Doak & Co Kelowna BC $2,852.

Legal Fees $517,212—J D Baker Chilliwack BC $2,525, Balfour Moss and Laschuck Regina Sask $6,300, Black Brown & Illingworth Thunder Bay Ont $3,590, Nick Borkovich Hamilton Ont $2,882, John Botsford Toronto Ont $5,281, Paul Chasse Rivière du Loup Que $3,125, G B Clements Windsor Ont $4,645, Constant Cordeau St Hyacinthe Que $2,264, Daley Black Moreira & Piercey Halifax NS $11,603, Davidson & Co Vernon BC $2,075, H Doig Burnaby BC $2,689, B Dorais Ste Thérèse Que $2,622, Edwards Edwards & Edwards Burnaby BC $4,423, Faskin & Calvin Toronto

NATIONAL REVENUE—*Concluded*

Ont $19,726, Furlong & Furlong Windsor Ont $2,328, P G Furlong Windsor Ont $3,225, Denis P H Gagnon Joliette Que $2,338, Galland Kharasch Calkins & Brown Washington DC USA $11,179, Gaston Gauthier Sorel Que $2,303, - Giffen & Pensa London Ont $2,639, Ross Goodwin Quebec Que $10,150, Robert F Goss Calgary Alta $9,601, Graham & Co Cranbrook BC $2,099, Douglas M Greer Nanaimo BC $3,080, Jean Guerin St Jérome Que $3,484, J G Hardwick Kelowna BC $2,474, Real Harvey Alma Que $2,237, Havrlant Robinson Turner Toronto Ont $3,000, F C Hislop Cranbrook BC $2,261, D A Hogarth New Westminster BC $4,518, Hope Henrich & Hansen Prince George BC $2,433, Houghton Gray Jensen & Mitchell Kamloops BC $8,322, K J Husband New Westminster BC $5,565, Kinsman & Co Penticton BC $17,970, Duane J Koch Regina Sask $2,038, Richard R Kosterki Burlington Ont $3,759, Guy Joseph Kroft Winnipeg Man $2,276, A T Lacavera Welland Ont $6,454, Irwin E Lampert Moncton NB $3,533, Lang Michner Cranston Farquharson & Wright Toronto Ont $4,388, Lawson Lundell Lawson & McIntosh Vancouver BC $4,164, Lewis Day Sparks Cook & Sheppard St John's Nfld $7,347, P B Lordon Chatham NB $2,577, MacPherson Leslie & Tierman Regina Sask $5,597, Major & Caron Calgary Alta $28,903, William J Major Calgary Alta $11,565, McKercher McKercher & Stack Saskatoon Sask $3,596, McKitrick Erickson & Jones Thunder Bay Ont $6,557, McPherson Prince Geddes & Clements Windsor Ont $6,153, Charles A Mitchell Kamloops BC $2,494, E J Moss Regina Sask $2,755, Nolst Trénité Hoogen Raad & Van Velzen Rotterdam Netherlands $5,615, Owen Flood Cox & Turnham Victoria BC $4,078, Deno P Pappas Saint John NB $2,040, C MV Pensa London Ont $3,056, W G Poolman Toronto Ont $2,505, Peter J Radley Kingston Ont $4,500, Robarts Betts McLennan & Flinn London Ont $4,260, Salloum Doak & Co Kelowna BC $7,488, M F Smith Penticton BC $2,300, Don Sorochan Vancouver BC $2,621, C John Sullivan Ltd Toronto Ont $2,450, Sullivan Mahoney Graves Matheson & Muratori St Catharines Ont $8,649, Lorne W Topham West Vancouver BC $4,318, Verchere Primeau & Gauthier Montreal Que $2,130, Jacques Viens Amos Que $2,183, Vorvis Duncan & Anderson Guelph Ont $4,555, Joel A Weinstein Winnipeg Man $5,280, Lloyd H Wilson Abbotsford BC $2,510, Woods Hogan & Norton Kingston Ont $4,785.

Membership Fees $3,978.

Nursing Units $71,535—Government of Canada—National Health and Welfare Ottawa Ont $71,505.

Official Hospitality $18,996—Chateau Laurier Hotel Ottawa Ont $6,134, Holiday Inn Hotels Ottawa Ont $2,334, National Arts Centre Ottawa Ont $2,040.

Other Services $1,610,952—Addressograph-Multigraph Ltd Toronto Ont $7,446, Bevco Office Services Vancouver BC $2,965, BC Corps of Commissionaires Vancouver BC $35,600, Canadian Corps of Commissionaires Ottawa Ont $147,928, Data Repro Co Ltd Montreal Que $7,313, Government of Canada—National Defence Ottawa Ont $6,068; National Film Board Ottawa Ont $4,230; Public Archives Ottawa Ont $59,471; Supply and Services Ottawa Ont $457,655 and Unemployment Insurance Commission—Index Ottawa Ont $619,750, Government of Ontario—Treasurer of Ontario Toronto Ont $2,864, Interior Space Systems Ltd Winnipeg Man $2,678, MacTavish Carriers Carp Ont $12,857, Mailing and Embossing Services Toronto Ont $6,629, Jean Luc Malherbe Ottawa Ont $2,102, Office Assistance Canada Vancouver BC $2,678, Office Overload Edmonton Alta $2,946, Precision Microfilming Halifax NS $2,089, Beatrice Romeskie Carp Ont $4,282, Robert Sentineal Moving and Storage Niagara Falls Ont $4,060, Western Canadian Graphic Ltd Winnipeg Man $4,113, Provincial Government of Ontario—Revenue Toronto Ont $4,653, Provincial Government of Newfoundland & Labrador—Justice St John's Nfld $2,944, K W Wilk Associates Ltd Ottawa Ont $2,100.

Ownership Certificates $76,087—Canadian Bankers Association Ottawa Ont $73,306.

Photo Services $23,218—Government of Canada—Canadian Government Photo Centre Ottawa Ont $15,653.

Registry Office Fees $35,707—South Alberta Land Registration District Calgary Alta $2,600, The Registrar of Land Titles Edmonton Alta $7,893, Bureau d'enregistrement du Quebec Quebec Que $4,277, New Westminster Land Registry Office New Westminster BC $3,511.

Reimbursement of Tuition Fees $262,769.

Sheriffs' and Baillifs' Fees $56,319—Paul E Linteau Linteau & Miller Montreal Que $10,423, Sheriff of the Judicial Centre of Regina Regina Sask $10,356, Sheriff of the Judicial District of York Toronto Ont $6,500.

Training Courses $200,480—Control Data Institute Willowdale Ont $2,790, Government of Canada—Public Service Commission Ottawa Ont $127,209, I B M Canada Ltd Don Mills Ont $13,292.

Tuition Fees $240,431—Centre Culturel et Linguistique Farès Ltée Montreal Que $30,655, Centre d'Études Bilingues University of Regina Regina Sask $3,900, Commission Scolaire de Rouyn Que $5,916, Government of Canada—Public Service Commission Ottawa Ont $165,443, Laboratoire Linguistique du Québec Que $4,099, Mont Royal College Calgary Alta $6,552, University of Prince Edward Island Charlottetown PEI $2,880.

Wheat Board Services $874.

Other Types of Services $58,970.

OFFICE OF THE ADMINISTRATOR—ANTI-INFLATION BOARD

Printing and Copying $2,917—Campbell Printing Ottawa Ont $2,765.

Management Consultants and Contract Research $8,081—R Bonnar Ottawa Ont $3,540.

Protective Services $969.

Clerical and Stenographic Services $8,075—Miss 500 Ottawa Ont $4,978.

PARLIAMENT

House of Commons

Business Services $30,315—Office Overload Ottawa Ont $30,315.

Computer Services $130,765—Harris Communications Systems Canada Ltd Don Mills Ont $4,560, QL Systems Ltd Ottawa Ont $126,205.

Miscellaneous $30,453.

Protection Services $39,956—Canadian Corps of Commissionaires Ottawa Ont $39,956.

Other Types of Services $189,507.

Library of Parliament

Other Types of Services $11,319.

POST OFFICE

Legal $11,101—Government of Canada—Justice Ottawa Ont $2,489, Hoyt Mockler Allen & Dixon Fredericton NB $2,520, Macpherson Leslie & Tyerman Regina Sask $2,943.

POST OFFICE—*Concluded*

Commissioners $30,541—Société de Protection et Enquêtes du Québec Quebec Que $21,249.

Commercial Computer $326,379—AGT Data Systems Ltd Don Mills Ont $13,315, Data Encoding Limited Ottawa Ont $13,514, Information Science Industries Ottawa Ont $2,099, Mobus Industries Montreal Que $129,215, Ottawa Keypunch Services Ottawa Ont $11,754, Search Fast Systems Ltd Mississauga Ont $4,669, Thormills Limited Granby Que $141,723.

Consulting $1,832,003—Andre Paiement & Associates Montreal Que $2,500, Arthur F Alexander Ottawa Ont $3,990, Walter Baker Ottawa Ont $5,000, Tom Bjarnason Toronto Ont $6,858, Molly Bobak Fredericton NB $2,787, Bureau of Management Consultants Ottawa Ont $13,315, Canadian Facts Co Ltd Toronto Ont $8,000, The Canadian Gallop Poll Limited Toronto Ont $14,480, Cole Sherman & Associates Limited Willowdale Ont $26,040, Bruce Connery Ottawa Ont $3,974, Paul R Crocker & Associates Inc St Bruno Que $21,808, Will Davies Toronto Ont $2,911, Desiderum Services of ES Oakton Va USA $4,066, Ducros Meilleur Roy Associates Limited Ottawa Ont $4,800, Epsilon Data Systems Ltd Ottawa Ont $6,583, Mitchell Fein Hillsdale NJ USA $2,771, Sidney W Fraser Underhill Ottawa Ont $7,251, Freisen Kaye & Associates Inc Ottawa Ont $144,043, Fodor Engineering Ltd Toronto Ont $21,201, Gold Farb Consultants Limited Toronto Ont $17,000, Government of Canada—National Health and Welfare Ottawa Ont $306,534, Supply and Services Ottawa Ont $34,186 and Treasury Board Ottawa Ont $7,939, Hitech Canada Ltd Ottawa Ont $32,263, Hunter Straker Templeton Ltd Toronto Ont $31,399, ITT Canada Guelph Ont $852,605, Martine Landriault Montreal Que $6,000, Laurentian Institute for Social & Economic Development Inc Ottawa Ont $4,995, Marc Levy Longueuil Que $14,300, Arthur D Little of Canada Ltd Toronto Ont $3,500, LJ Personnel Consultants Ltd Ottawa Ont $2,000, Market Facts of Canada Ltd Toronto Ont $2,675, Miller Communications Systems Ltd Kanata Ont $4,800, Frank R Milne Ottawa Ont $4,902, Joan Murray Whitby Ont $3,049, Network for Developing Organization Inc Montreal Que $2,275, Newspa Registered Noyan Que $8,000, Nicholas Fodor & Associates Ltd Toronto Ont $4,140, Sam C Nickle Calgary Alta $6,416, P Cam Services Co Nun's Island Que $70,764, Peat Marwick & Partners Toronto Ont $10,886, GJ Prouse Toronto Ont $2,130, Quasar Systems Ltd Ottawa Ont $9,860, Rab Dedesco Ltd Ottawa Ont $6,328, Yvon Renaud Ottawa Ont $5,100, W R Rhone Vancouver BC $4,335, Jean Louis Robillard Montreal Que $6,161, Ernst Roch Montreal Que $2,752, Sabloff Associates Montreal Que $5,269, Systems Dimensions Limited Ottawa Ont $8,761, Marian Sherman Prince Albert Sask $2,604, Standford Research Institute Menlo Park Cal USA $7,725, Ralph Tibbles Westhill Ont $2,415, University of Quebec Ste Foy Que $3,060, Bernard Wilson Ottawa Ont $18,800, Woods Gordon Co Toronto Ont $5,981.

Transfer Services and Night Deposit $72,266—Brinks Canada Ltd London Ont $8,716; Montreal Que $7,672; Saskatoon Sask $3,571 and Quebec Que $2,005, Loomis Armoured Car Service Vancouver BC $3,825, Wells Fargo Armoured Express Toronto Ont $12,170.

Corps of Commissionaires $1,493,713—Barnes Security Ottawa Ont $12,132, Barnes Security Service Montreal Que $241,132, British Columbia Corps of Commissionaires Vancouver BC $194,512, Canadian Corps of Commissionaires Ottawa Ont $928,743, Garda Security Services Westmont Que $40,020, S I S Protection Company Toronto Ont $62,849.

Film Strips, etc $9,936—Westminister Films Toronto Ont $9,794.

Photography $191,801—City Films Ltd Montreal Que $8,451, Crawley Films Ltd Ottawa Ont $4,020, John Evans Photography Ltd Ottawa Ont $3,711, Graphic Films Ltd Ottawa Ont $2,155, Government of Canada—Canadian Government Photo Centre Ottawa Ont $16,157 and National Film Board Montreal Que $107,313, Henry's & Co Toronto Ont $2,836, Information Canada Expositions Ottawa Ont $4,313, Intermedia Electronic Services Ltd Ottawa Ont $8,458, B C Jennings Ltd Vancouver BC $2,206, Andre Leonard Ottawa Ont $2,165, Photo Features (Ottawa) Ottawa Ont $3,859, R H Broadcast Productions Ottawa Ont $3,000, Thomas Studio (Ottawa) Ltd Ottawa Ont $2,314, Brian Willer Toronto Ont $2,818.

School and University Fees $346,047—McKinley Driving School Vancouver BC $5,065, Treasurer of Ontario Toronto Ont $239,258, University of British Columbia Vancouver BC $9,400.

Training—Public Servants—Other $554,968—Algonquin College Ottawa Ont $2,990, AMR International Inc New York City NY USA $5,447, Berlitz School of Language Ottawa Ont $4,228, Canadian Management Centre Montreal Que $6,080. Cartier Linguistic Centre Ltd Hull Que $43,870, Armin Claus Halifax NS $4,950, Computing Devices Company Ottawa Ont $87,475, Control Data Institute Willowdale Ont $15,271, Cose Montreal Que $3,000, Deltak Inc Schiller Park Ill USA $2,604, Devcom Management Services Montreal Que $5,980, Government of Canada—Public Service Commission Ottawa Ont $112,100 and Supply and Services Ottawa Ont $16,286, Hotel Manoir Des Laurentides St Donat Que $2,421, Human Relations & Counselling Halifax NS $2,450, IBM Canada Ltd Don Mills Ont $4,552, Institute for Graphic Communication Inc Boston Mass USA $2,118, Laurier School of Modern Languages Ltd Ottawa Ont $8,238, Management Concepts Ltd Scarborough Ont $3,067, Office Appliances Ltd Ottawa Ont $3,950, Professional Development Institute Ottawa Ont $3,760, Ryerson Applied Research Ltd Toronto Ont $7,889, Stevenson & Kellogg Ltd Toronto Ont $23,500, Treasurer of Ontario Toronto Ont $37,975, VAI Ltd Toronto Ont $13,464.

Secretarial and Office Services $140,246—H V Chapman & Associates Ltd Toronto Ont $20,253, Dun & Bradstreet of Canada Ltd Toronto Ont $32,434, Federal Systems of Canada Ottawa Ont $26,875, International Simultaneous Translation Montreal Que $5,308, Kelly Girl of Canada Ltd Toronto Ont $16,232, Miss 500 Ottawa Ont $2,672, Miss Stacey Ottawa Ont $10,485, Office Overload Ottawa Ont $2,052, Portage Personnel Ltd Hull Que $6,893, Technical Overload Ottawa Ont $7,021, The 500 Selection Services Control Ltd Toronto Ont $2,860, Herbert A Watts (Quebec) Ltd Montreal Que $7,161.

General $1,206,598—Anne Martin Personnel Co Ltd Toronto Ont $2,613, Troy Archibald Unionville Ont $4,900, Canadian National Institute for the Blind Edmonton Alta $3,437, Can-Tech Services Toronto Ont $11,888, M S Carson West Hill Ont $15,263, Jean Cesar Port Credit Ont $6,147, Cole Sherman & Associates Ltd Willowdale Ont $7,717, DOT Personnel Services Toronto Ont $13,075, Dymo Products Company Mississauga Ont $2,018, Electrical Engineering Consociates Ltd Toronto Ont $2,625, Employers Overload Co Toronto Ont $7,120, Fodor Engineering Ltd Toronto Ont $5,767, John H Fox Toronto Ont $7,769, Government of Canada—National Revenue—Taxation Ottawa Ont $2,737, Ian Martin Associates Toronto Ont $5,245, Industrial Overload Toronto Ont $5,886, Intertec Security & Investigations Toronto Ont $287,051, F C W Kirby Islington Ont $4,999, Leigh Design of Canada Ltd Toronto Ont $3,520, Peter L Mackay Toronto Ont $11,060, Markland Business Consultants Toronto Ont $10,800, Mirabel Personnel Service Montreal Que $2,403, J A O'Connor Toronto Ont $2,250, Office Overload Toronto Ont $29,830, Olstens Temporary Services Toronto Ont $12,112, Timothy Porter Toronto Ont $2,425, Louis-André Rivard Montreal Que $2,939, R Rompré Inc Montreal Que $14,209, Schenker Warehousing Ltd Vancouver BC $5,496, Sebac Management Corporation Toronto Ont $78,156, Service de Contrôle des Nouvelles Radio T V Dorval Que $7,197, Teklogix Ltd Mississauga Ont $7,728, Thistle Printing Ltd Don Mills Ont $2,307, Universal Investigation Ottawa Ont $7,732, Versatile Corporate Services Don Mills Ont $23,180, Wintess Design Toronto Ont $3,919.

PRIVY COUNCIL

PRIVY COUNCIL OFFICE PROGRAM

Commissionaire Services $345,606—Canadian Corps of Commissionaires Ottawa Ont $340,968, Government of Canada—Supply and Services—Security Services Ottawa Ont $4,638.

Computations and Tabulations $22,391—Project 2000 Computing Services Ltd Ottawa Ont $22,391.

Miscellaneous Services $893,099—Robert Anderson Associates Ltd Aylmer Que $33,000, A R A Consultants Ltd Toronto Ont $4,746, W J Asp Whitehorse YT $4,000, M Atkinson St John's Nfld $3,000, S D Bannister Calgary Alta $7,000, J Bell Ottawa Ont $44,200, A Beirne Ottawa Ont $3,286, A Breton Toronto Ont $25,000, J A Brook Ottawa Ont $6,000, Can-Act Services Ottawa Ont $4,086, Canada Consulting Group Toronto Ont $12,536, Canadian Inter-Mark Toronto Ont $13,125, Capital Office Interiors Ltd Ottawa Ont $14,000, Carleton Opinion Research Services Ltd Ottawa Ont $14,471, M L Carriss Whitehorse YT $6,000, M J A Clohosy Gatineau Que $4,945, D Cohen Montreal Que $3,500, Conan Institute Ottawa Ont $3,300, Canadian Pacific Telecommunications Montreal Que $4,124, Decision Marketing Research Toronto Ont $116,827, E De Jocas Ottawa Ont $2,727, E C Dowse Ottawa Ont $19,682, J M Dunmire Winnipeg Man $7,000, M H Ellison Associates Sherwood PEI $8,000, Financial Post Conferences Toronto Ont $58,914, A M C Flynn Kanata Ont $4,592, V Frankel Ottawa Ont $7,076, E H Friedlander Thunder Bay Ont $5,000, D P Germain Moncton NB $8,000, C Gerwing Saskatoon Sask $7,000, G Giroux Baffin Island $4,000, J M Good Fredericton NB $8,000, I L Gordon Calgary Alta $8,000, L L Holmes Ottawa Ont $8,000, A Hooper Ottawa Ont $4,931, IBI Group Toronto Ont $2,900, S H Ing Ottawa Ont $7,019, Institute for Policy Analysis—University of Toronto Toronto Ont $7,392, Institute for Research on Public Policy Montreal Que $27,171, Intendes Group Ltd Ottawa Ont $6,000, International Simultaneous Translation Service Montreal Que $9,059, C Issakiark District of Keewatin NWT $4,000, D Keeling Ottawa Ont $5,000, P S Kitcher Ottawa Ont $4,900, D Lalonde Orleans Ont $3,316, P M Lapointe Saskatoon Sask $8,000, L Latremouille Ottawa Ont $5,748, M Laurier Outremont Que $3,000, D J Leach Ottawa Ont $16,370, K Livingstone Toronto Ont $2,700, C C MacKinnon Ottawa Ont $4,925, P V Marcinek Condor Alta $7,000, D McIsaac St John's Nfld $8,000, A McNeely Fort Good Hope NWT $4,000, G G D Milne Old Chelsea Que $17,747, S Mintz Hamilton Ont $5,679, J P Nicholson Ramsayville Ont $8,600, B O'Neil Lac La Martre NWT $2,750, V M Owen Ottawa Ont $10,823, H Panek Ottawa Ont $5,000, V L Pearson Victoria BC $8,000, M L Perron Saskatoon Sask $7,000, M I Pidhirnyj Winnipeg Man $7,000, Press News Ltd Toronto Ont $6,312, I Pringle Yellowknife NWT $4,000, S Purdy Vancouver BC $7,000, Government of Quebec Quebec Que $2,215, Prof Richard Schultz Ottawa Ont $16,500, J F Semmler Winnipeg Man $8,000, P Singer Montreal Que $3,400, G P H Smith Victoria BC $4,000, Société Vindel Longueuil Que $6,000, J Soper Corner Brook Nfld $4,000, B Starzenski Ottawa Ont $3,850, Synec Corporation Ltd Montreal Que $11,905, A C Taylor Ottawa Ont $13,920, C A Turner Ottawa Ont $3,857, D Weavre Victoria BC $2,000, D Wilkinson Toronto Ont $18,600, H A Wilson Ottawa Ont $8,400, Prof R Wintrobe Mississauga Ont $2,037.

Training and Educational Services $186,059—Berlitz School of Languages Ottawa Ont $5,180, Government of Canada—Public Service Commission—Bureau of Staff Development and Training Ottawa Ont $180,879.

Typing, Clerical and Stenographic Assistance $210,339—H V Chapman & Associates Ltd Toronto Ont $12,811, Dunhill Personnel Ltd Vancouver BC $2,016, Miss Stacey Personnel Ottawa Ont $63,374, Office Overload Ottawa Ont $10,910, Selective Temporary Placements Ltd Ottawa Ont $35,324, Talent Action Ottawa Ont $53,029, Victor Comptometer Ltd Cambridge Ont $32,875.

Other Types of Services $258,500.

INDIAN CLAIMS COMMISSION

Miscellaneous Services $66,872—Hazel Goodin Ottawa Ont $4,939, Grand Council Treaty # 9 Timmins Ont $2,820, Hanright Edicom Ltd Ottawa Ont $2,550, Hickling Johnston Ltd Toronto Ont $36,500, Kenneth E Norman Saskatoon Sask $6,940, William E Taylor Ottawa Ont $2,512, Treaty and Aboriginal Rights Research of the Indian Association of Alberta Edmonton Alta $10,611.

COMMISSION OF INQUIRY INTO THE MARKETING OF BEEF

Computations and Tabulations $23,583—D Meilke Guelph Ont $2,073, Systems Dimensions Ltd Ottawa Ont $21,510.

Miscellaneous Services $99,453—Ralph K Bennett Ottawa Ont $4,000, James L Dawson Edmonton Alta $3,110, J F Funk Guelph Ont $4,275, D Gandon Quebec Que $3,000, Government of Canada—Agriculture Ottawa Ont $7,182, Herridge Tolmie Gray Coyne & Blair Ottawa Ont $6,109, Dean Iler Toronto Ont $4,150, International Simultaneous Translation Service Montreal Que $2,411, MacDirmid Wright Dickson Molloy & Biss Saskatoon Sask $6,180, Jean Luc Malherbe Ottawa Ont $3,307, K D Meilke Guelph Ont $3,750, Peter McWha Ottawa Ont $2,236, Nethercut Company Ltd Ottawa Ont $20,463, Public & Industrial Relations Ltd Toronto Ont $11,078, Robert St Louis Charny Que $2,790, Systems Dimensions Ltd Ottawa Ont $15,412, Woods Gordon & Co Ottawa Ont $40,000.

ROYAL COMMISSION ON CORPORATE CONCENTRATION

Computations and Tabulations $2,372—Computel Systems Ltd Ottawa Ont $2,372.

Typing Clerical and Stenographic Assistance $8,876—Victor Comptometer Ltd Cambridge Ont $8,876.

Miscellaneous Services $383,278—Alchris Development Ottawa Ont $10,800, E Roy Birkett Toronto Ont $7,200, Brown Baldwin Nisker Limited Toronto Ont $2,250, Alfred Bunting & Co Ltd Toronto Ont $40,020, Burns Bros & Denton Ltd Toronto Ont $17,000, Prof Richard E Caves Cambridge Mass USA $13,622, Crang & Ostiguy Ltd Montreal Que $16,000, George M Cummins St John's Nfld $9,000, Draper Dobie & Co Toronto Ont $7,500, Financial Research Institute of Canada Montreal Que $4,946, C J Hodgson Richardson Inc Montreal Que $37,500, John A Kazanjian Toronto Ont $2,413, Loewen Ondaatje McCutcheon & Co Ltd Toronto Ont $19,074, Maison Placements Canada Inc Montreal Que $11,000, Donald McFetridge Ottawa Ont $13,287, Prof Charles J McMillan Toronto Ont $2,975, Robert T Morgan Toronto Ont $3,666, Multitone Electronics Ltd Downsview Ont $4,273, Dr V V Murray & Dr D E Dimick Toronto Ont $2,290, Nesbitt Thompson & Co Ltd Montreal Que $35,000, Nethercut & Co Ltd Toronto Ont $9,371, Niagara Institute Niagara on the Lake Ont $2,186, Pitfield Mackay Ross & Company Ltd Toronto Ont $3,000, Prof Michael E Porter Boston Mass USA $2,000, Prof Richard Schwindt Burnaby BC $4,037, Secor Inc Montreal Que $11,575, University of Toronto Toronto Ont $65,053, Prof Donald V Thompson & Associates Toronto Ont $23,205, Vilaire and Associates Montreal Que $3,035.

Canadian Inter-governmental Conference Secretariat

Protection Services $19,673—Canadian Corps of Commissionaires Ottawa Ont $19,673.

PRIVY COUNCIL OFFICE—*Concluded*

Interpretation and Translation Services $42,693—Government of Canada—Solicitor General Ottawa Ont $5,172, International Simultaneous Translation Service Montreal Que $28,885, Multitone Electronics Ltd Downsview Ont $4,948, Sound Consolidated Hazeldean Ont $3,168.

Hospitality Services $4,458—Government of Canada—Public Works Ottawa Ont $2,867.

Secretarial and Office Services $58,361—H V Chapman & Associates Limited Toronto Ont $2,998, Kelly Girl Service of Canada Ltd Toronto Ont $19,693, Miss Stacey Personnel Ottawa Ont $11,253, Victor Temporaries Ltd Cambridge Ont $23,034.

Contract Services $18,333—Government of Canada—Secretary of State Ottawa Ont $4,905.

Verbatim Services $17,974—Angus Stonehouse & Co Ltd Toronto Ont $2,832, Nethercut & Company Limited Toronto Ont $15,142.

Other Types of Services $275.

Chief Electoral Officer

Protection Services $11,572—Canadian Corps of Commissionaires Ottawa Ont $2,399, Government of Canada—Information Canada Ottawa Ont $9,173.

Other Services $63,326—Mary G Gibson & Farris Vaughan Wills & Murphy Vancouver BC $10,905, Government of Canada—Supply and Services Ottawa Ont $26,582, IBM Canada Ltd Don Mills Ont $13,993, Robin D McKay Ottawa Ont $3,200, Pir-Culiner Advertising Ltd Toronto Ont $8,646.

Miscellaneous Services $9,033—Banff School of Advanced Management Banff Alta $2,100, Government of Canada—Public Service Commission Ottawa Ont $3,747 and Supply and Services Ottawa Ont $3,186.

Other Types of Services $14,306.

Commissioner of Official Languages

Legal Services $38,575—Royce Frith Perth Ont $38,575.

Other Professional and Special Services $49,930—Batterson Mail Services Ltd Ottawa Ont $4,782, Canadian Corps of Commissionaires Ottawa Ont $10,036, Government of Canada—Supply and Services Ottawa Ont $17,911, Pierre Menard Ottawa Ont $4,182, Portage Personnel Ltd Hull Que $6,875, The Employment Centre Ottawa Ont $6,144.

Miscellaneous Services $16,581—Government of Canada—Public Service Commission Ottawa Ont $14,145, Keith Spicer Ottawa Ont $2,436.

Other Types of Services $9,726.

Economic Council of Canada

Research and Special Services $381,139—Sydney N Afriat Ottawa Ont $7,500, Susan Jane Anstey Ottawa Ont $6,563, Elmiro Argento Ottawa Ont $3,360, Clarence L Barber Winnipeg Man $13,024, Jean-Pierre Belanger & Associates Inc Montreal Que $2,300, A J Boni Ottawa Ont $2,966, Larry G Boudreau Ottawa Ont $2,812, Marcel Boyer St Jerome Que $9,375, Lillian Buchanan Ottawa Ont $8,869, Canadian Economic Services Ltd Ottawa Ont $6,562, John Chant Ottawa Ont $26,325, Nanda Choudry Toronto Ont $8,400, E Wayne Clendenning Consulting Ltd Ottawa Ont $9,620, V K Comar Toronto Ont $2,640, Jacques Delors Paris France $2,500, Brian Eyford Waterloo Ont $24,182, Government of Canada—Public Service Commission Ottawa Ont $15,920 and Supply and Services Ottawa Ont $13,930, Brian Griffiths London England $6,300, L D Guptill Ottawa Ont $2,650, Michael Hinton Vanier Ont $9,408, Lillian J Hughes Aylmer Que $12,100, Lionel Lawrence Hill Ottawa Ont $5,000, Informetrica Ltd Ottawa Ont $9,500, International Simultaneous Translation Services Montreal Que $2,437, Glenn P Jenkins Cambridge Mass USA $5,000, Harry J Johnson Chicago Ill USA $2,500, S T Ker Singapore Republic of Singapore $5,400, John Kuiper Ottawa Ont $2,500, Robert Lacroix Montreal Que $11,250, Rene Lemieux Ottawa Ont $3,732, Vely Leroy Montreal Que $3,750, Miss 500 Hull Que $2,112, Janine Lespinasse Ottawa Ont $3,626, Lenore M Loyns Ottawa Ont $3,188, A M Malik Scarborough Ont $2,200, Fernand Martin St Bruno Que $16,500, Janet Christine Martin Ottawa Ont $7,094, Allan M Maslove Ottawa Ont $8,400, David L McQueen Toronto Ont $5,000, Jack M Mintz Edmonton Alta $4,924, Miss 500 Ottawa Ont $24,180, Claude Montmarquette Pierrefonds Que $15,405, Personnel Pool Ottawa Ont $2,889, Marilyn E Read Ottawa Ont $2,630, A M M Smith Ottawa Ont $6,750, University of Toronto Toronto Ont $6,715, Normand Villeneuve Comte Deux Montagnes Que $4,036, Sidney Weintraub Philadelphia Pa USA $8,000, E F A Wharton Inc Philadelphia Pa USA $6,565, Ronald J Wonnacott London Ont $2,550.

Data Processing Services $235,700—Computel Systems Ltd Ottawa Ont $66,918, Government of Canada—Public Works Ottawa Ont $2,244 and Statistics Canada Ottawa Ont $25,430, S M A Inc Montreal Que $7,538, Systems Dimensions Ltd Ottawa Ont $133,570.

Other Types of Services $58,648.

Public Service Staff Relations Board

Data Processing Services $94,203—Automation Centre of Ottawa Ltd Ottawa Ont $7,059, Government of Canada—Supply and Services Ottawa Ont $2,626, Systems Dimensions Ltd Ottawa Ont $84,092.

Hospitality Services $2,752.

Interpretation Services $5,191—Government of Canada—Secretary of State Ottawa Ont $3,150.

Management Consultant Services $12,725—Government of Canada—Supply and Services Ottawa Ont $12,725.

Mediation and Other Specialist Services $15,569—E G Taylor Toronto Ont $6,118, M Thompson Vancouver BC $3,198.

Other Types of Services $39,193—McGill University Montreal Que $37,150.

Personal Service Contracts $12,795—T Dumont Ottawa Ont $7,876, K R Scobie Ottawa Ont $2,375.

Protection Services $5,568—Grant Security Services Ltd Ottawa Ont $4,056.

Reporting Services $5,789—Prowse Reporting Services Saskatoon Sask $5,789.

Secretarial and Office Services $22,182—H V Chapman & Associates Ottawa Ont $3,674, Miss 500 Ottawa Ont $2,189, Office Overload Ottawa Ont $3,164, Personnel Pool Ottawa Ont $13,155.

Training and Educational Services $46,496—Government of Canada—Public Service Commission Ottawa Ont $43,161.

PUBLIC WORKS

ADMINISTRATION PROGRAM

Caretaking Services $2,712—Parker Clean Vanier Ont $2,587.

PUBLIC WORKS—*Continued*

Data Processing Services $980,528—Alphatext Ltd Ottawa Ont $20,431, Computel Systems Ltd Ottawa Ont $685,211, Computer Sciences Canada Ltd Montreal Que $5,317, Data Cap Ltd Ottawa Ont $4,250, Data Encoding Ltd Ottawa Ont $9,913, Government of Canada—Supply and Services Ottawa Ont $11,793, I P Sharp and Associates Ltd Toronto Ont $98,866, Société des Mathématiques Appliquées Inc Montreal Que $6,337, Software International Andover Mass USA $7,725, Systems Dimensions Ltd Ottawa Ont $116,578.

D S S Service Fees $68,651—Government of Canada—Supply and Services Ottawa Ont $58,030.

Hospitality Services $9,425.

Management Consulting Services $181,401—C T Assen Ottawa Ont $4,913, J E Benoit and Associates Montreal Que $11,991, Bonaventure Design and Programming Ltd Ottawa Ont $4,350, Conserve Ltd Don Mills Ont $3,325, Digital Methods Ltd Ottawa Ont $2,647, A J Gatrill Montreal Que $5,000, Group Five Consulting Ltd Ottawa Ont $10,920, D C Hamilton and Associates Ottawa Ont $5,000, T K Hartglass Montreal Que $5,000, D M Jesson Winnipeg Man $3,579, J D Livermore Ottawa Ont $5,291, G H McDonald Willowdale Ont $6,642, W G Merrifield Lucerne Que $2,416, Peat Marwick and Partners Ottawa Ont $7,950, Price Waterhouse Associates Ottawa Ont $5,850, Probe Group Toronto Ont $6,945, Quasar Systems Ltd Ottawa Ont $10,848, A S Rakhra Ottawa Ont $2,040, D Shadbolt Ottawa Ont $3,825, Société des Mathématiques Appliquées Inc Montreal Que $7,678, Software International Andover Mass USA $2,904, P Stanley Toronto Ont $2,877, Systemhouse Ltd Ottawa Ont $5,558, Systems Approach Ltd Ottawa Ont $33,493, J Weller Toronto Ont $3,865.

Other Business Services $152,075—Carleton Opinion Research Ottawa Ont $40,827, H V Chapman Winnipeg Man $2,569, Government of Canada—External Affairs Ottawa Ont $2,564; Health and Welfare Ottawa Ont $9,948 and Supply and Services Ottawa Ont $21,031, I B M Canada Ltd Montreal Que $4,585, Industrial Overload Ottawa Ont $13,116, Informetrica Ltd Ottawa Ont $10,625, Kelly-Girl Services of Canada Winnipeg Man $2,110, L-J Personnel Consultants Ltd Winnipeg Man $3,950, Office Overload Winnipeg Man $4,905, Xerox Canada Ltd Montreal Que $16,098.

Other Types of Services $2,611.

Photographic Services $45,027—Custom Colour Lab Vancouver BC $3,045, Government of Canada—National Film Board Ottawa Ont $6,048; Public Archives Ottawa Ont $6,398 and Secretary of State—Canadian Government Photo Centre Ottawa Ont $19,942, Photo Features Ltd Ottawa Ont $2,247.

Printing Services $188,107—Government of Canada—Supply and Services Ottawa Ont $152,162 and Vancouver BC $10,094 and Supply and Services—Canadian Government Printing Bureau Hull Que $6,107, Le Droit Ottawa Ont $10,396.

Registration Fees $3,462.

Secretarial Services $100,996—Accounting Machine Personnel Toronto Ont $3,191, Yvonne Bedard Ltd Montreal Que $3,954, H V Chapman and Associates Toronto Ont $20,011, Concept Personnel Montreal Que $2,070, DOT Personnel Services Montreal Que $5,744; Ottawa Ont $2,470 and Toronto Ont $25,174, Kelly-Girl Services of Canada Ltd Toronto Ont $13,319, Manpower Services Ltd Saskatoon Sask $2,970, Manpower Temporary Services Calgary Alta $2,284, Office Overload Edmonton Alta $9,476, Wallbrook Appointments Toronto Ont $2,617, Woman and Her World Personnel Montreal Que $4,569.

Training and Educational Services $340,837—Algonquin College Ottawa Ont $4,725, College d'Extension Cartier Verdun Que $15,030, Government of Canada—Public Service Commission Halifax NS $3,485 and Ottawa Ont $222,053, Lorne Plunkett and Associates Ottawa Ont $2,000, Probe Group Toronto Ont $40,485.

PROFESSIONAL AND TECHNICAL SERVICES PROGRAM

Architectural Services $62,867—Can-Tech Services Toronto Ont $2,195, G Napier Halifax NS $2,533, Province of New Brunswick Fredericton NB $35,562, Sutton and Bell Interiors Toronto Ont $2,364, Technican International Toronto Ont $3,265.

Data Processing Services $415,115—Alphatext Ltd Ottawa Ont $76,246, Computel Systems Ltd Ottawa Ont $144,219, Computrex Centres Ltd Ottawa Ont $3,784, Dataline Systems Ltd Toronto Ont $3,016, Multiple Access Ltd Don Mills Ont $20,113, Smith Henchman and Grylls Associates Ltd Detroit Mich USA $4,950, Systems Approach Ltd Ottawa Ont $10,948, Systems Dimensions Ltd Ottawa Ont $130,730.

D S S Service Fees $84,773—Government of Canada—Supply and Services Ottawa Ont $76,466.

Engineering Services $428,952—Adga Ltd Ottawa Ont $41,239, Airphoto Analysis Associates Toronto Ont $11,518, Clemann Large Patterson and Associates Ltd Ottawa Ont $19,466, Confax Ltd Scarborough Ont $5,880, Deleuw Cather Canada Ltd Ottawa Ont $6,321, Failure Control International Lachine Que $4,632, Giffiels Associates Rexdale Ont $13,021, Government of Canada—Fisheries Ottawa Ont $6,435; Indian Affairs and Northern Development Ottawa Ont $8,007; National Defence Ottawa Ont $5,976; National Research Council Ottawa Ont $11,733 and Transport Ottawa Ont $9,749, International Environmental Consultants Ltd Islington Ont $2,089, W James Hamilton Ont $2,000, David K Lansdowne and Partners Ltd London Ont $42,432, S S Lazier Kingston Ont $8,000, Maritime Marine Consultants Renforth NB $4,860, Ian Martin Associates Ltd Ottawa Ont $32,114, O T Matheson Halifax NS $3,764, Memorial University of Newfoundland St John's Nfld $7,493, K Philpott Ottawa Ont $64,749, Planned Food Facilities International Ltd Rexdale Ont $4,979, Research Productivity Council Fredericton NB $5,330, L Savoie Ste-Foy Que $5,410, Sharon Electronics Ltd Ottawa Ont $14,806, Spear MacDonald and Associates Ltd Moncton NB $4,775, Technical Overload Ottawa Ont $3,003, Technican International Toronto Ont $5,853, P Thibault Montreal Que $15,090, B Townsend Dartmouth NS $2,768, W 2 Consultants Ltd Edmonton Alta $3,260.

Exhibits Design Consultants Services $9,860.

Hospitality Services $2,543.

Management Consulting Services $443,415—Bell Northern Research Ottawa Ont $52,784, G B Buchanan Ottawa Ont $12,800, Jacques Charette et Associé Hull Que $2,209, G Desbarats Outremont Que $9,517, Descon International Montreal Que $38,085, Digital Methods Ltd Ottawa Ont $5,581, Government of Canada—Indian Affairs and Northern Development Ottawa Ont $18,893; National Defence Ottawa Ont $15,552 and Transport Ottawa Ont $63,821, Group Five Consultants Ottawa Ont $12,757, L-J Personnel Consultants Ottawa Ont $4,550, Maquettes Art Ltée Montreal Que $2,612, A D Margison Assoc (1973) Ltd Willowdale Ont $3,540, R F Merriweather San Antonio Texas USA $31,770, Metric Construction Consultants Ottawa Ont $23,227, Norpak Ltd Pakenham Ont $2,085, Portland Cement Associates Toronto Ont $4,000, Reid Crowther and Partners Calgary Alta $4,998, R G Scott Ottawa Ont $5,000, D Shadbolt Ottawa Ont $4,375, V Stengels London Ont $5,960, Systems Approach Ltd Ottawa Ont $99,466, Transcolog Consultants Ottawa Ont $10,000.

Motion Picture Production and Distribution Services $2,756.

Other Business Services $52,097—I B M Canada Ltd Montreal Que $4,585, Personnel Pool Ottawa Ont $14,715, Barry Roberts Ashton Ont $4,300, Tektronix Canada Ltd Pointe Claire Que $4,798, Xerox Canada Ltd Montreal Que $16,964.

PUBLIC WORKS—*Continued*

Other Types of Services $876.

Photographic Services $28,340 —Foto Blohm Associates Ottawa Ont $2,957, Montreal Blue Print Hull Que $4,479.

Printing Services $126,826—Government of Canada—Supply and Services Ottawa Ont $111,148 and Vancouver BC $2,760 and Supply and Services—Canadian Government Printing Bureau Hull Que $2,664.

Protection Services $28,364 Canadian Corps of Commissionaires Ottawa Ont $27,323.

Registration Fees $5,796.

Secretarial Services $62,219 D G S Group Toronto Ont $2,848, DOT Personnel Services Toronto Ont $14,451, Employment Centre Ottawa Ont $2,485, Girl Friday Edmonton Alta $3,474, Kelly-Girl Services of Canada Ottawa Ont $10,721, Miss Stacey Personnel Ottawa Ont $9,553, Office Overload Edmonton Alta $2,054 and Ottawa Ont $5,682, Personnel Pool Ottawa Ont $4,089, Woman and Her World Personnel Montreal Que $3,235.

Training and Educational Services $5,978—Government of Canada—Public Service Commission Ottawa Ont $11,575.

ACCOMMODATION PROGRAM—OPERATION AND MAINTENANCE

Architectural Services $485,733—Arcop Associates Montreal Que $52,125, J D Barnes Ltd Ottawa Ont $42,461, Boudrias, Boudreau St-Jean Longueuil Que $5,100, Can-Tech Services Toronto Ont $5,994, W T Chatham Ltd London Ont $2,340, Canus Equipment Ltd Ottawa Ont $4,288, Jacques Corriveau and Associés Montreal Que $14,490, M H Cohen and Associates Ottawa Ont $9,716, Design Art Vancouver BC $2,100, Fiset Deschamps Papanek Montreal Que $5,583, A Gouinlock Toronto Ont $2,655, Hin Fong Yip Vancouver BC $5,055, Hunter Straker Templeton Ltd Toronto Ont $35,917, H Lalonde Montreal Que $8,500, Lavigne et Marquis Ste Foy Que $14,097, Leaman Architects and Planners Toronto Ont $25,295, Leclerc et Leclerc Ste Foy Que $6,853, Les Conseillers en Gestion D D A Ltée Montreal Que $27,587, O Levinson Victoria BC $3,798, Master Painter and Decorator Association of British Columbia Vancouver BC $9,725, A Nowski Willowdale Ont $9,684, Omniplan Design Group Ltd Toronto Ont $14,820, Pam Services Reg'd Ottawa Ont $4,500, J Reeves Willowdale Ont $7,583, Roofing Master-Sheet Metal and Roofing Burnaby BC $2,967, Roscoe Stienstra Haverty and Rankin Hamilton Ont $5,712, Rysavy and Rysavy Ottawa Ont $9,993, I A Semenic and Associates Montreal Que $7,154, Sutton and Bell Toronto Ont $6,217, W Trow Associates Hamilton Ont $4,025, R H Van Logchem Pointe Claire Que $27,707, Watson and Collins Ottawa Ont $9,722.

Caretaking Services $17,335,965.

Catering Services $283,960 —Austrian Catering Service Ottawa Ont $32,431, C N I B Fort Churchill Man $188,442, Jack Edelson Ottawa Ont $33,789, Lolachers Catering Ottawa Ont $3,172, Morrison-Lamothe Foods Ltd Ottawa Ont $3,977, V S Services Ltd Toronto Ont $93,917.

Data Processing Services $218,199—Alphatext Ltd Montreal Que $3,145, Computel Systems Ltd Ottawa Ont $159,927, Dataline Systems Ltd Toronto Ont $17,256, I P Sharp Associates Toronto Ont $8,576, Systems Dimensions Ltd Ottawa Ont $8,070.

D S S Service Fees $408,564 —Government of Canada—Supply and Services Ottawa Ont $76,665.

Engineering Services $403,739—Adga Ltd Ottawa Ont $3,003, Maurice J Aubut Ottawa Ont $2,179, C A Boom North Vancouver BC $2,069 Clemann Large Patterson and Associates Ltd Ottawa Ont $7,149, Jacques Corriveau and Associates Montreal Que $6,532, Eco-Recherches Ltée Pointe Claire Que $3,125, Environmental Engineering Ottawa Ont $7,679, Fodor Engineering Ltd Toronto Ont $10,880, Gilbert Bourassa Gagne Ste Foy Que $2,946, Jacques Guillon Designers Montreal Que $4,475, Dr Walter Hayduk Ottawa Ont $2,917, Patrick J Kennedy Ottawa Ont $10,000, T S Kitchur Winnipeg Man $5,500, Leblanc Montpetit Debraux and Associates Montreal Que $2,285, A E Lepage Toronto Ont $2,300, Lorrain Gerin et Lajoie Montreal Que $7,868, Peto MacCallum Toronto Ont $9,456, Mesac Associates Ltd Toronto Ont $2,125, Oliver Magione and McCalla Ottawa Ont $4,113, A D Pollard and Associates Toronto Ont $19,177, Racine et Larochelle Ste Foy Que $5,000, Roy Racine and Associates Laval Que $3,172, Scharry-Ouimet Montreal Que $5,298, Staff Builders Toronto Ont $7,020, John E Stapleton Toronto Ont $3,142, Surveyer Menniger and Chenevert Montreal Que $13,268, Technical Overload Ottawa Ont $3,429, Technican International Toronto Ont $4,500, John M Udy Montreal Que $3,000, Walrond and Associates Vancouver BC $2,445, J Douglas Wilson Associates Toronto Ont $7,120.

Hospitality Services $3,341.

Legal Services $67,463 —Government of Canada—Justice Ottawa Ont $3,649, Province of British Columbia Victoria BC $12,373.

Management Consulting Services $125,588—Berger Tisdall Clark and Lesly Ltd Toronto Ont $2,050, Data Logic Canada Ltd Ottawa Ont $2,145, R L Foster Manotick Ont $7,385, Glengowan Canadian Analysts Ltd Hyde Park Ont $7,830, D Kaljnerman Corporation Toronto Ont $2,948, D Owram Ottawa Ont $4,995, Quasar Systems Ltd Ottawa Ont $19,040, Spectralite 70 Ltd Trois Rivières Que $16,296, Systems Approach Ltd Ottawa Ont $52,233, Woods Gorolon Company Toronto Ont $2,195.

Other Business Services $1,253,184—A B C Lock Service Ottawa Ont $13,230, Alexander Metals Ottawa Ont $2,612, Alexanian Contracting Service Hull Que $28,182, Réné Amyot General Roofing Orleans Ont $4,559, Anchor Exterminator Co Montreal Que $5,327, Atlas Home and Office Service Ottawa Ont $8,060, Bell Construction Hull Que $4,847, Black and McDonald Ltd Ottawa Ont $4,206, Burnaby Division Hunter Douglas Canada Ltd Ottawa Ont $2,122, Cadillac Fairview Development Corp Ltd Ottawa Ont $2,546, C and L Construction Ottawa Ont $6,791, Campeau Corporation Ottawa Ont $7,304, Canadian Sanitation Institute Hull Que $2,521, Canus Equipment Ltd Ottawa Ont $4,548, Capital Building Cleaning Ottawa Ont $3,250, Carpet Fair Ltd Ottawa Ont $8,032, Cartier Extension College Verdun Que $8,000, Champagne Cartage and Construction Ottawa Ont $10,079, Chubb Securities Brampton Ont $3,590, Coady Ltd Ottawa Ont $2,291, Alex Corville Wolfville NS $12,000, DOT Personnel Services Ottawa Ont $22,651, Express Building Cleaner Ottawa Ont $3,233, Falcon Pest Control Ottawa Ont $4,435, Fine's Flowers Ottawa Ont $43,639, Floormaster Co Ottawa Ont $7,920, A Freeman West Vancouver BC $2,172, Pierre Gervais Construction Touraine Que $3,997, Girl Friday Edmonton Alta $3,482, Girl Kirby Edmonton Alta $2,038, Gord's Garden Services Agincourt Ont $4,285, I B M Canada Ltd Montreal Que $7,814, Intext Knowledge Industries Ottawa Ont $2,328, Eric Jensen Greenhouses Ltd Agincourt Ont $25,544, M Labelle Gatineau Que $5,269, La Compagnie Canadienne de Service de Linge Inc Quebec Que $3,236, Roland Larivière Ltée Hull Que $5,059, J P Latreille Engineering Pointe Gatineau Que $14,897, Long Sault Construction Long Sault Ont $2,215, Gerry Lowrey Ltd Ottawa Ont $3,360, L S Easter Wholesale Ltd Milliken Ont $8,245, Maison Fleuriste Inc Ancienne Lorette Que $3,575, Marbel Enterprise Touraine Que $4,268, McLeod Construction Hull Que $3,245, Miss 500 Ottawa Ont $218,139, Modern Glass Ottawa Ont $2,310, National Capital Commission Ottawa Ont $83,695, National Protective Services Ottawa Ont $23,178, Nesbitt Engineering Ottawa Ont $3,217, Nuremburger Designs Vancouver BC $6,852, Office Equipment and Supply Ottawa Ont $3,217, Office Overload Edmonton Alta $2,381; Hull Que $6,422 and Ottawa Ont $6,422, OK Parking Service Ottawa Ont $11,625, Ottawa Elgin Investments Montreal Que $2,023, Ottawa Glass Company Ottawa Ont $2,332, Ottawa Hull Bilingual Service Ottawa Ont $7,952, Ottawa

PUBLIC WORKS—*Continued*

Lock and Key Service Vanier Ont $8,392, Ottawa Universal Decorators Ottawa Ont $5,517, Patrick Brothers Ottawa Ont $2,631, P C O Services Ltd Montreal Que $12,902 and Toronto Ont $5,829, Personnel Pool Ottawa Ont $47,794, Pestco Thornhill Ont $4,215, Pestroy Company Ottawa Ont $4,043, Planterra Ltd Dorval Que $11,585, Presley Painting and Decorating Ltd Ottawa Ont $8,955, Quadroplex Design Ottawa Ont $3,067, Queensway Painting and Decorating Ottawa Ont $3,580, Rideau Painting and Decorating Ottawa Ont $5,075, Safety Vermin Control Ltd Ottawa Ont $8,723, Sanco (1972) Ltd Ottawa Ont $7,065, Sapin Inc Levis Que $7,844, Simplex International Time Equipment Ottawa Ont $8,053, Sparks Street Development Ottawa Ont $6,000, Steamatic of Ottawa Carleton Ottawa Ont $11,736, Sterling Contracting Islington Ont $2,720, Robert Tape Ltd Ottawa Ont $5,155, Tecmar Sales and Contracting Aylmer Que $15,395, The Bay Ottawa Ont $2,132, Tri City Flooring Co Ltd Ottawa Ont $2,365, Tropical Gardens Wholesale Florists Ltd Edmonton Alta $4,328, Twinn Pest Control Ltd Ottawa Ont $10,764, Verval Ltée Hull Que $2,908, Volcano St Hyacinthe Que $2,500, West Chemical Products Ltd Montreal Que $12,953.

Other Real Estate Services $23,097—Bowes and Cocks Ltd Peterborough Ont $3,800, Gillies Associates Toronto Ont $4,362, Graphic Designer Willowdale Ont $4,088.

Other Types of Services $2,002.

Photographic Services $29,395 —Allied Photo Services Toronto Ont $2,330, Montreal Blue Print Montreal Que $4,879, Government of Canada—Energy Mines and Resources Ottawa Ont $3,879 and Public Archives Ottawa Ont $3,067, Photo Service Ltd Montreal Que $2,936.

Printing Services $144,074—Cooper and Beatty Ltd Toronto Ont $4,342, Gorrie Advertising Services Ottawa Ont $4,100, Government of Canada—Supply and Services Ottawa Ont $88,892 and Vancouver BC $9,714, Spectralite 70 Ltd Trois Rivieres Que $12,968.

Protection Services $1,489,907 —A D T Security Services Toronto Ont $47,459, Canadian Corps of Commissionaires Calgary Alta $17,505; Edmonton Alta $35,735; Halifax NS $33,979; Ottawa Ont $286,173; Saint John NB $24,907; St John's Nfld $12,695; Toronto Ont $58,448 and Winnipeg Man $19,556, Chubb Mosler Taylor Brampton Ont $2,321, Dominion Electric Protection Toronto Ont $110,852, Dustbane Security Service Ottawa Ont $222,343, Federal Alarms Ltd Willowdale Ont $5,011, Fleet Investigation Islington Ont $16,949, Government of Canada—Supply and Services Ottawa Ont $10,780, Grant Security Services Ottawa Ont $112,021, Metropolitan Investigation and Security Winnipeg Man $59,677, National Protective Services Ottawa Ont $10,480, Outaouais Security Hull Que $9,120, Precision Alarm and Signals Systems London Ont $4,292, Toronto Harbour Commission Toronto Ont $85,507, United Security Toronto Ont $6,557, Universal Alarms Ottawa Ont $25,368, Windeler Electric Ltd Agincourt Ont $2,906.

Registration Fees $3,052.

Secretarial Services $250,475—H V Chapman and Associates Toronto Ont $4,666, D G S Temporary Help Toronto Ont $61,029, DOT Personnel Services Montreal Que $2,877; Ottawa Ont $31,254 and Toronto Ont $40,763, Employers Overload Toronto Ont $35,588, Miss Stacey Ottawa Ont $10,920, Miss 500 Ottawa Ont $8,284, Kelly-Girl Services of Canada Ltd Toronto Ont $4,800, Office Overload Montreal Que $3,843 and Ottawa Ont $14,696, Personnel Pool Ottawa Ont $3,610, Woman and Her World Personnel Montreal Que $9,719.

Training and Educational Services $106,956—C Boucher Ottawa Ont $2,992, Cooper Appraisals Ltd Don Mills Ont $2,199, Government of Canada—Public Service Commission Ottawa Ont $5,966, Real Estate Institute of Canada Don Mills Ont $10,512, Sychuk Enterprises Ltd Edmonton Alta $2,200, University of Guelph Guelph Ont $6,850.

ACCOMMODATION PROGRAM—CAPITAL

Architectural Services $9,658,624—Ala-Kantti Liff Stefaniszyn Architects Ottawa Ont $6,206, Gordon R Arnott Architect Regina Sask $8,200, Bemben Kuzyen Vancouver BC $13,198, George Bemi and Associates Ottawa Ont $5,472, Ted Bieler Studios Locust Hill Ont $2,000, Blackwell and Associates Richmond BC $2,500, Frederick Brooks of Brooks Planning Ltd Vancouver BC $7,919, Can-Tech Services Toronto Ont $7,846, W C Crosbie Windsor Ont $5,722, Cummings Scally and Associates Ltd Ottawa Ont $3,571, Dalla Lana Griffin Vancouver BC $30,427, Design Art Vancouver BC $2,354, Design Team Leasing Toronto Ont $2,440, M M Dillon Ltd Ottawa Ont $2,535, Dubois Strong and Fairfield Toronto Ont $7,333, Charles F Gagnon Ltd Montreal Que $22,500, Government of Canada—National Capital Commission Ottawa Ont $182,773, Harry Haggard North Vancouver BC $7,334, Steve Irwin Toronto Ont $13,250, Jacobson Kay and Associates Vancouver BC $16,539, Langlois and Blair Architects Hull Que $5,850, Leman Architects Toronto Ont $7,804, Orme Levinson Vancouver BC $8,983, Dan Matsoshita Vancouver BC $3,072, McLean and MacPhayden Ottawa Ont $16,988, Murray and Murray Architects Ottawa Ont $9,852, Abram Nowski Willowdale Ont $7,591, Paine and Ching Tiekler Vancouver BC $17,000, Peto MacCallum Ltd Toronto Ont $2,600, John F Reeves Willowdale Ont $5,320, J L Richards and Associates Ltd Ottawa Ont $123,049, Alistair M Ross Architects Ottawa Ont $10,000, Schoeler and Heaton Ottawa Ont $17,368, Smith Kramer Burnaby BC $9,858, Speer MacDonald and Associates Ltd Moncton NB $2,985, Sutton and Bell Toronto Ont $3,174, Technican International Ottawa Ont $15,042, K G Terriss Vancouver BC $12,413, Webb Zerafa Menkes Housden Partnership Toronto Ont $43,614, Tom West Prince George BC $12,908, Collette Whiten Toronto Ont $16,100, Paul Wiegand Belleville Ont $10,006, Zeidler Partnership Toronto Ont $162,517, Hin Fong Yip Vancouver BC $14,945.

Caretaking Services $10,915.

Data Processing Services $105,013—Alphatext Ltd Ottawa Ont $5,075, Government of Canada—Supply and Services Ottawa Ont $2,906, S D L Computer Ottawa Ont $4,978, Systems Dimensions Ltd Ottawa Ont $8,717.

D S S Service Fees $698,097—Government of Canada—Supply and Services Ottawa Ont $255,050.

Engineering Services $13,455,588—Adga Ltd Ottawa Ont $3,480, Annis O'Sullivan and Goltz Inc Ottawa Ont $35,575, John C Beatson Toronto Ont $5,912, Micheline Beauchemin Les Grondines Que $15,000, Ted Bieler Studios Locust Hill Ont $2,000, C A Boom North Vancouver BC $2,971, Canada Realties Toronto Ont $9,500, Can-Tech Services Toronto Ont $4,514, Philip T Carter and Associates Ltd Ottawa Ont $32,216, Chemetics International Ltd Vancouver BC $15,000, Clemann Large Patterson and Associates Ltd Ottawa Ont $2,574, Constam Associates Don Mills Ont $3,956, W C Crosbie Architects Windsor Ont $13,284, Design Team Leasing Toronto Ont $5,775, Dominion Soil Investigating Scarborough Ont $11,861, Dubois and Strong Toronto Ont $3,197, Environmental Engineering Ottawa Ont $9,500, Farkas Barron and Jablonski Toronto Ont $3,087, Leslie Fekete Toronto Ont $5,244, J Gerskup Willowdale Ont $7,236, Goodkey Weedmark and Associates Ltd Ottawa Ont $39,957, Hanscomb Roy Associates Toronto Ont $2,000, Hunter Straker Templet Toronto Ont $15,123, James H Irving and Associates Ottawa Ont $3,392, Keen Engineering Ltd West Vancouver BC $3,557, K H King Associates Ltd Scarborough Ont $2,598, Ed Kovarik and Associates Vancouver BC $2,163, M J Lambert Vancouver BC $3,347, Marshall Macklin Toronto Ont $4,275, Malcom Engineering Vancouver BC $2,145, Ian Martin

PUBLIC WORK—*Continued*

and Associates Toronto Ont $6,615, McRostie Genest Middlemiss and Associates Ltd Ottawa Ont $7,258, Mesac and Associates Ltd Toronto Ont $3,664, Neish Owen Rowland and Roy Toronto Ont $4,660, Doug Owram Ottawa Ont $2,730, John D Patterson and Associates Ltd Ottawa Ont $16,000, Hugh Redwood Colborne Ont $2,629, Richard Strong Steven Toronto Ont $8,072, J L Richards and Associates Ottawa Ont $3,170, Shawington Engineers Toronto Ont $8,650, Smith Carter Partners Winnipeg Man $2,358, Michael Snow Toronto Ont $4,500, Speer MacDonald and Associates Ltd Moncton NB $4,237, Swan Wooster Engineering Co Vancouver BC $15,486, Tamm Engineering North Vancouver BC $2,856, Technican International Ottawa Ont $6,629 and Toronto Ont $11,827, Tillman and Lamb London Ont $16,564, Waring Hoffman Baker Toronto Ont $8,195.

Exhibits Design Services $37,500—J C Nugent Lumsden Sask $25,000.

Legal Services $64,189—Maple Leaf Mills Toronto Ont $6,394.

Management Consulting Services $2,789,912—D C Hamilton and Associates Ottawa Ont $31,660, Ontario Hydro Toronto Ont $18,400, Woods Gordon and Company Toronto Ont $2,781.

Other Business Services $127,209—Arcon Landscaping Ottawa Ont $2,285, Office Overload Toronto Ont $2,288, Verval Ltée Hull Que $3,100.

Other Real Estate Services $71,822—P C Brooks and Associates Vancouver BC $2,250, Cummingham Rivard North Vancouver BC $7,050.

Other Types of Services $1,415.

Photographic Services $583,986—Foto Blohm Ottawa Ont $3,276, Panda Associates Ltd Toronto Ont $2,904, Superior Reproductions Vancouver BC $6,914.

Printing Services $1,526,371—Boyles Operations Montreal Que $104,979, Frank P Foad Ltd Toronto Ont $3,594, Gorrie Advertising Services Toronto Ont $710,139, Government of Canada—Information Canada Ottawa Ont $372,189; Supply and Services Ottawa Ont $8,370 and Vancouver BC $2,660, Quadraplex Designs and Graphics Ltd Ottawa Ont $36,553, Spectralite 70 Ltd Trois Rivières Que $104,979.

Protection Services $179,685—Alert Security Toronto Ont $16,705, Canadian Corps of Commissionaires Ottawa Ont $14,492, Government of Canada—Supply and Services Ottawa Ont $5,086, Grant Security Services Ltd Ottawa Ont $22,592, National Protection Services Ottawa Ont $49,167, Nepean Protective Services Ottawa Ont $7,676.

Secretarial Services $43,378—Kelly Girl Services of Canada Toronto Ont $13,817, Office Overload Toronto Ont $5,937, Personnel Pool Ottawa Ont $6,514.

MARINE PROGRAM—OPERATION AND MAINTENANCE

Caretaking Services $14,227.

D S S Service Fees $57,689—Government of Canada—Supply and Services Ottawa Ont $7,199.

Engineering Services $60,745—Corrosion Services Toronto Ont $3,420, Charles Gould Seattle Wash USA $4,168, R M Hardy and Associates Burnaby BC $2,900, Laboratoire B-Sol Ltée Baie Comeau Que $8,639, Laboratoire d'Inspection et d'Essai Ltée Ste Foy Que $3,600, Seaboard Surveys Ltd Fredericton NB $5,319, Tetrad Computer Applications Vancouver BC $7,477, Robbie Williams Toronto Ont $2,560.

Other Business Services $15,956—Government of Canada—Supply and Services Ottawa Ont $2,764, Xerox of Canada Ltd Quebec Que $3,406.

Other Types of Services $1,768.

Photographic Services $3,351.

Printing Services $2,716 –Government of Canada—Supply and Services Vancouver BC $4,587.

Protection Services $40,295—Canadian Corps of Commissionaires Esquimalt BC $40,180.

Training Education Services $2,608.

MARINE PROGRAM—CAPITAL

Architectural Services $21,419 –Begin Charland Valiquette and Company Hull Que $19,000.

Data Processing Services $5,340—Mortimer Graphics Ottawa Ont $2,899.

D S S Service Fees $36,428.

Engineering Services $595,177—Robert Allan Ltd Vancouver BC $5,000, British Columbia Research Vancouver BC $12,000, Cook Pickering and Doyle Vancouver BC $5,668, R B Dobbs Associates Inc Thunder Bay Ont $2,500, Envirocon Ltd Vancouver BC $34,005, Golden Associates Windsor Ont $17,636, Government of Canada-Environment Ottawa Ont $34,300, F E Johnson Drilling Ottawa Ont $4,983, James F MacLanen Willowdale Ont $24,346, Pluritec Consultants Shawinigan Que $6,546, Thunder Bay Testing Ltd Thunder Bay Ont $16,503, Paul Andre Tremblay Ville Marie Que $4,998, R L Walker and Partners Ottawa Ont $17,237, Western Canada Hydraulics Port Coquitlam BC $169,390.

Legal Services $12,201.

Management Consulting Services $4,150—Ben Livingstone and Sons Ltd Charlottetown PEI $4,150.

Other Types of Services $1,846.

Printing Services $10,811—Government of Canada—Supply and Services Ottawa Ont $6,353 and Vancouver BC $2,088.

Secretarial Services $4,238.

TRANSPORTATION AND OTHER ENGINEERING PROGRAM—OPERATION AND MAINTENANCE

D S S Service Fees $6,045.

Engineering Services $212,950 - C C P Hamilton Ont $6,419, De Leuw Cather Canada Ltd Ottawa Ont $11,284, M M Dillon Ltd Ottawa Ont $75,874, J D Lee Engineering Kingston Ont $4,935, Wyllie and Ufnal Ltd Ottawa Ont $33,306.

Other Business Services $7,949.

Other Types of Services $3,032.

Protection Services $10,478 - Valley Protection and Patrols New Westminster BC $9,230.

TRANSPORTATION AND OTHER ENGINEERING PROGRAM—CAPITAL

D S S Service Fees $13,669.

PUBLIC WORKS—*Concluded*

Engineering Services $357,314—Acres Consulting Services Niagara Falls Ont $7,001, Bolter Parish Trimble Ltd Edmonton Alta $8,927, M M Dillon Ltd Ottawa Ont $4,617, Golden Braumer and Associates Vancouver BC $2,985, L G Grimbley Associates Edmonton Alta $13,864, Frank James London Ont $2,583, McAsphalt Engineering West Hill Ont $5,031, Northwest Hydraulics North Vancouver BC $69,822, C C Parker and Associates Hamilton Ont $198,407, Thurber Consultants Victoria BC $6,935.

Other Types of Services $2,683.

Photographic Services $171,055.

Printing Services $4,297.

LAND MANAGEMENT AND DEVELOPMENT PROGRAM—OPERATION AND MAINTENANCE

Architectural Services $45,902—J P Arsenault and Associates Montreal Que $2,500, Jacques Charette Hull Que $3,613, Destination Habitat Outremont Que $2,500, Paul Roy Designer Ste Thérèse Que $18,670.

Caretaking Services $11,372.

Catering Services $4,433.

D S S Service Fees $33,493—Government of Canada—Supply and Services Ottawa Ont $31,747.

Engineering Services $91,385—Albery Pullerits Dickson and Associates Ltd Don Mills Ont $5,000, Audy Verrault and Associates St Jérôme Que $15,565, Compagnie Nationale de Forage et de Sondage Inc Montreal Que $2,300, Côté Duvieusart and Associates Quebec Que $6,301, Gagne Bantey and Company Montreal Que $4,778, Dubé Galibois and Associates Quebec Que $9,994, Réal Kingsbury Ste Scholastique Que $6,107, Yvon Ladouceur Ste Scholastique Que $2,167, Claude Lamothe Laval Que $3,600, MacKenzie Elsley Willson Associates Niagara Falls Ont $3,197, C C Parker and Associates Hamilton Ont $9,575, B P Walker Associates Ltd Toronto Ont $3,235.

Legal Services $4,023—Bureau de Crédit des Laurentides St Jérôme Que $2,169.

Management Consulting Services $137,224—G Bédard St Jérôme Que $4,000, Bureau of Management Consulting Ottawa Ont $18,118, Côté Duvieusart and Associates Quebec Que $23,000, Development Planning Associates Ltd Halifax NS $6,370, Gagne Bantey and Company Montreal Que $10,169, Government of Canada—Urban Affairs Ottawa Ont $26,775, Graham and Associates Montreal Que $8,303, Raymond Joyal and Associates Montreal Que $5,000, Lambert Lepage and Labbe Montrea Que $4,877, Terra Surveys Ltd Ottawa Ont $6,361, J M Udy Montreal Que $19,377.

Other Business Services $60,772—Lagendyk and Co Ltd St Léonard Que $54,750.

Other Real Estate Services $13,386—Hugues David and Associates Montreal Que $2,536.

Other Types of Services $3,646.

Photographic Services $8,296—Pierre Gaudard Montreal Que $2,300.

Printing Services $7,453—Government of Canada—Supply and Services Ottawa Ont $4,994, Imprimerie Litho Scribe Laval Que $2,253.

Protection Services $29,049—Agence Aigle Securité Trois Rivières Que $29,049.

Secretarial Services $116,207—DOT Personnel Services Toronto Ont $4,535, Employers Overloard St Catharines Ont $5,091, Office Overload Montreal Que $18,582 and St Catharines Ont $7,884, Marie Selick and Associates Montreal Que $79,011.

Training and Educational Services $18,817—Gagne Bantey and Company Montreal Que $14,152, Government of Canada—Public Service Commission Ottawa Ont $3,948.

LAND MANAGEMENT AND DEVELOPMENT PROGRAM—CAPITAL

Architectural Services $58,170—A J Diamond Associates Toronto Ont $30,600, Project Planning Associates Ltd Toronto Ont $27,570.

Engineering Services $50,439—J P Arsenault and Associates Montreal Que $4,300, Yvon Belair St Joseph du Lac Que $2,250, Institut National de la Recherche Scientifique Ste Foy Que $4,977, Roger Lefebvre and Associates Montreal Que $2,925, Union Foncière Général Montreal Que $4,056.

Legal Services $117,398.

Management Consulting Services $31,070.

Other Real Estate Services $12,781—A Demers St Lambert Que $2,363, M Leblanc Ottawa Ont $5,692.

Other Types of Services $900.

Secretarial Services $12,410.

Training and Educational Services $3,837.

REGIONAL ECONOMIC EXPANSION

Accounting Services $1,687,963—Government of Canada—Supply and Services—Audit Services Bureau Ottawa Ont $1,681,042.

Business Services $987,178—A C Art Inc Montreal Que $4,480, Agence Elle Québec Que $3,121, Ross D'Arderson Maple Creek Sask $2,135, Atkinson Film Arts Ltd Ottawa Ont $3,061, Barbara's Office Personnel Ottawa Ont $5,590, H H Bloom Ottawa Ont $6,519, H V Chapman and Associates Ottawa Ont $63,029, Christina's Personnel Services Ottawa Ont $38,841, Direction Personnel Montreal Que $6,949, Donelan Productions Ottawa Ont $3,926, DOT Personnel Services Ottawa Ont $42,580, Drake Interim Ottawa Ont $3,641, Dun and Bradstreet of Canada Ltd Toronto Ont $4,810, Dun and Broadstreet Montreal Que $4,482, The Employment Centre Ottawa Ont $11,521, Fred Gorman Films Ottawa Ont $8,799, Industrial Overload Ottawa Ont $2,877, Laurette Jasmin Montreal Que $4,168, W M Kane Val Marie Sask $3,405, Kelly Girl Ottawa Ont $56,416, Kelly Girl Montreal Que $13,603, Stan Ledine Eastend Sask $2,275, Legault Jr Val Marie Sask $2,300, Manpower Temporary Ottawa Ont $55,492, Marc Productions Ottawa Ont $4,392, Meco Limited Montreal Que $18,402, McLean Personnel Edmonton Alta $2,541, Miss 500 Ottawa Ont $79,434, Office Extras Ottawa Ont $41,877, Office Overload Victoria $5,081; Winnipeg Man $21,754; Ottawa Ont $48,975 and Toronto Ont $15,548, Ottawa/Hull Personnel Bilingual Ltd Ottawa Ont $28,456, Personnel Pool Ottawa Ont $116,689, Portage Personnel Hull Que $2,840, Selective Temporary Placements Ottawa Ont $3,329, Miss Stacey Personnel Ottawa Ont $34,227, Telbec Montreal Qué $3,018, Victor Comptometer Cambridge Ont $62,271, Woman and Her World Personnel Montreal Qué $13,401.

Consulting Services $1,345,877—Arbex Ottawa Ont $5,318, W M Baker Scarborough Ont $22,803, Balmer Crapo and Assoc Ltd Kitchener Ont $4,000, R R Barichello Vancouver BC $2,913, The British Columbia Association of Non-Status Indians Vancouver BC $4,800, Berger Tisdall Clark and Lesly Montreal Que $14,772, R A Berry Westhill Ont $3,026, P D Beseau Ottawa Ont $7,554, G

REGIONAL ECONOMIC EXPANSION—*Concluded*

Bourassa Montreal Que $2,870, W G Brese and Associates Edmonton Alta $4,000, C R Brookbank Halifax NS $3,079, J S Brierly Winnipeg Man $4,000, E L Cameron Ottawa Ont $7,500, Consortium 4 Winnipeg Man $9,000, Council of Maritime Premiers Halifax NS $48,425, Cousins Computer Services Summerside PEI $4,100, Data Metric Ltd Calgary Alta $34,674, Deloitte Haskins and Sells Saskatoon Sask $5,000, R L Desjardins Moncton NB $8,420, H R Doane Halifax NS $47,702, D D Doherty Montreal Que $7,950, R J Doherty Goose Bay Lab $16,861, Dymaxion Halifax NS $5,000, Stan E Drugge Edmonton Alta $3,925, J C Evans Toronto Ont $27,120, Dr Robert Foster Newport NS $15,934, R E George Dartmouth NS $15,898, Glenda Lamont Edmonton Alta $3,282, Government of Canada—Industry Trade and Commerce Ottawa Ont $129,989, Industry Trade and Commerce—Plastics Study Ottawa Ont $5,000, Supply and Services—Bureau of Management Consulting Ottawa Ont $53,000, and Treasury Board Secretariat Ottawa Ont $7,973, Grappe and Long Houston Texas USA $2,868, P S Guertin Quebec Que $4,100, D C Hamilton and Associates Ottawa Ont $18,000, H C Harberger Chicago Ill USA $4,800, Dr Alan Haynes Saskatoon Sask $5,000, Jack Hop North Bay Ont $2,000, Hospitality Systems Research Edmonton Alta $10,000, Informetrican Ltd Ottawa Ont $9,500, Inter Canada Advertising Montreal Qué $53,802, International Coal Consultants Inc Ottawa Ont $7,029, International Development Research Centre Ottawa Ont $9,000, G P Jenkins Cambridge Mass $20,542, Laurentian Institute Ottawa Ont $4,000, Leonard and Partners Montreal Que $44,965, D Lasier Bathurst NB $4,993, Management Analysis Centre Inc Cambridge Mass USA $316,726, Mansfield Consulting Group Ltd Toronto Ont $3,955, Marshall and Stevens Inc New York City NY USA $4,927, Fernand Martin Montreal Que $2,215, J M McCorie Regina Sask $4,050, A G McKee and Co of Canada Rexdale Ont $74,499, J D Misick Halifax NS $24,924, J D Mollard and Assoc Ltd Regina Sask $38,645, National Inventory of Municipal Water and Wastewater Systems Ont $5,000, Peat Marwick and Associates Montreal Que $12,648, Peat Marwick and Partners Ottawa Ont $49,996, Plastics Processing Ind Toronto Ont $5,000, Robertson Nickerson Group and Associates Montreal Que $9,335, Rollard Jouandet Bernadat Montreal Que $4,725, H Schwartz Downsview Ont $7,292, Sores Inc Montreal Que $5,985, F Symington Almonte Ont $7,783, Thiry Bourgoin and Assoc Montreal Que $4,500, University of Quebec Rimouski Que $14,000, C M Waddell Fredericton NB $4,985.

Data Processing Services $1,734,278—ADGA Ltd $5,802, Alphatext Ltd Ottawa Ont $21,421, Comptel $2,908, Computer Sciences Canada Ltd Montreal Que $7,167, Com—Share Ltd Rexdale Ont $22,079, Data Corp Ltd Ottawa Ont $18,815, Dataline Systems Toronto Ont $72,667, Datalogic Canada Ltd Ottawa Ont $117,442, Digital Methods Ottawa Ont $12,171, Dun and Bradstreet Canada Ltd Toronto Ont $30,000, Fedcom Systems Ottawa Ont $24,000, Government of Canada—Statistics Canada Ottawa Ont $3,060 and Supply and Services Ottawa Ont $6,783. IBM Canada Ltd Don Mills Ont $32,840, Newfoundland and Labrador Computer Services St John's Nfld $4,779, Quasar Systems Ottawa Ont $43,254, Saskatchewan Computers Regina Sask $25,517, I P Sharp Associates Ltd Toronto Ont $28,919, Southam Business Publications Limited Don Mills Ont $5,778, Systems Dimensions Ltd Ottawa Ont $1,030,035, Systemshouse Ottawa Ont $24,755

Photographic $99,752—A K O Productions Toronto Ont $5,000, Fiddlehead Films Fredericton NB $4,480, Government of Canada—National Film Board Ottawa Ont $73,800.

Tuition Fees $389,551—Berlitz School of Languages Ottawa Ont $50,156, Government of Canada—Public Service Commission Ottawa Ont $188,176.

Miscellaneous $496,560—Beadnell Public Relations Board Regina Sask $9,788, Canadian Corps of Commissionaires Montreal Que $8,736; Ottawa Ont $41,768 and Regina Sask $25,772, National School of Public Administration Quebec Que $2,805, Government of Canada—Central Mortgage and Housing Corporation Ottawa Ont $5,000, National Health and Welfare Ottawa Ont $5,353, Supply and Services Ottawa Ont $165,926 and Unemployment Insurance Commission Ottawa Ont $10,000, David C Hamilton Ottawa Ont $14,975, Leslie Lewis Maple Creek Sask $2,400, Henry Madley Indian Head Sask $11,475, Modern Building Cleaning Regina Sask $7,386, University of Dalhousie Halifax NS $5,797, Whistle Cleaning Ltd Saskatoon Sask $7,890.

MINISTRY OF STATE FOR SCIENCE AND TECHNOLOGY

Consultant and Contract Services $166,341—Batterton Mail Service Ltd Ottawa Ont $2,232, Biomass Energy Institute Winnipeg Man $22,861, Charsley and McHale Ltd Ottawa Ont $3,000, Decision Systems Inc Toronto Ont $14,238, O Dubas Cantley Que $2,965, J Farrell Ottawa Ont $5,700, R J Goblot Pointe Claire Que $3,344, Government of Canada—Supply and Services—Audit Services Bureau Ottawa Ont $4,712; Supply and Services—Bureau of Management Consulting Ottawa Ont $20,438 and Supply and Services—Supply Operations Ottawa Ont $16,475, Halliwell Laliberté and Associates Vanier Ont $4,975, G Legare Mont Royal Que $4,083, B Paqurek Ottawa Ont $2,050, Peat Marwick and Partners Toronto Ont $10,038, H L Smith Vancouver BC $15,123, S Tanny Toronto Ont $4,195, TNO Institutes Zuidpolder Delft Netherlands $8,920, Undersea Research Toronto Ont $6,638, J T Wilson Don Mills Ont $2,216, C M Woodside Ottawa Ont $2,035.

Training and Educational Services $24,080—Berlitz School of Languages Ottawa Ont $8,525, Government of Canada—Public Service Commission Ottawa Ont $4,728.

Protection Services $2,781—Grant Security Services Ltd Ottawa Ont $2,695.

Other Business Services $112,985—Ahearn and Soper Ottawa Ont $14,284, Alphatext Ltd Ottawa Ont $3,061, Com—Share Rexdale Ont $2,048, Government of Canada—Public Works Ottawa Ont $3,609 and Supply and Services—Supply Operations Ottawa Ont $5,633, Kelly Girl Service of Canada Ltd Toronto Ont $2,770, Miss 500 Ottawa Ont $14,068, Office Overload Ottawa Ont $25,868, I P Sharpe Associates Toronto Ont $15,445, Systems Dimensions Ltd Ottawa Ont $9,905, Technical Overload Ottawa Ont $4,758.

Hospitality $9,960—Government of Canada—External Affairs Ottawa Ont $4,415.

Commercial Acquisition Services from Government of Canada—Supply and Services $1,531.

Photocomposition Services $4,994—Alphatext Ltd Ottawa Ont $4,984.

National Research Council of Canada

ENGINEERING AND NATURAL SCIENCES RESEARCH PROGRAM

Accounting Services $96,100—Government of Canada—Supply and Services Ottawa Ont $95,800.

Building Cleaning and Other Sanitation Services $671,942—Capital Sanitation Ottawa Ont $4,800, Empire Maintenance Ltd Montreal Que $609,033, Jet Janitor Services Stephenville Nfld $30,016, Manpower Temporary Services Ottawa Ont $18,490, The Corporation of the City of Ottawa Ottawa Ont $7,557.

SCIENCE AND TECHNOLOGY—*Continued*

Catering and Quartering Services $308,874—Chateau Laurier Ottawa Ont $8,305, Crawley and McCracken Co Ltd Montreal Que $66,135, Crosby Food Services Ottawa Ont $6,422, Government of Canada—Public Works Winnipeg Man $216,267.

Data Processing Services $40,033—Datacap Limited Ottawa Ont $2,378, IBM Canada Ltd Toronto Ont $2,281, W M Kellogg-healt Halifax NS $2,000, Manpower Temporary Services Ottawa Ont $2,577, Maritime Computer Halifax NS $2,712, Saskatchewan Computer Utility Corporation Regina Sask $4,086, System Dimensions Limited Ottawa Ont $6,654, University of: Dalhousie Halifax NS $3,753 and Saskatchewan Saskatoon Sask $4,505.

Engineering Services $1,934,010—Atomic Energy of Canada Limited Ottawa Ont $3,988, Bristol Aerospace Limited Winnipeg Man $113,830, British Aircraft Corporation Salisbury South Australia $3,930, Canada France Hawaii Telescope Corporation Ottawa Ont $4,896, Datacap Limited Ottawa Ont $2,562, Davis and Associates Ottawa Ont $5,000, Digital Electronic Laboratories Limited Ottawa Ont $6,235, Engineering Procurement Analysis Ottawa Ont $14,750, Fairchild System Technology San Francisco Cal USA $21,295, Felac Services Incorporated Colorado Springs Col USA $6,342, Flynn Elliott Associates Limited Ottawa Ont $4,658, Government of Canada—Public Works Ottawa Ont $725,636, Harjim Machine Works Ltd Victoria BC $2,860, Itel Computer Sales Corporation San Francisco Cal USA $14,976, Georges J Klein Ottawa Ont $4,400, Manpower Temporary Services Ottawa Ont $69,431, Ian Martin Associates Limited Toronto Ont $31,313, Ottawa Mould Craft Limited Ottawa Ont $2,745, T D Overhill Engineering Limited Ottawa Ont $32,834, Pan American World Airways Limited Fort Churchill Man $729,343, Sed Systems Limited Saskatoon Sask $105,909, Triple A Aero Services Ottawa Ont $10,500, University of British Columbia Vancouver BC $12,558.

Health Services $55,511—Government of Canada—National Health and Welfare Ottawa Ont $54,808.

Postdoctorate Fellowships $355,567—National Research Council Laboratories Fellowships valued at $10,500 annually for both married and single fellows were paid on a monthly basis from this allotment.

Protection Services $539,161—Canadian Corps of Commissionaires Ottawa Ont $524,467, Capital Guard Services Ottawa Ont $7,245, Manpower Temporary Services Ottawa Ont $4,586.

Research Scientific Technical and Development Support Contracts $7,487,902—Aviation Planning Montreal Que $10,000, Bell Northern Research Ltd Ottawa Ont $4,500, Canadian Vacuum Equipment Company Ltd Montreal Que $7,511, Digital Methods Limited Ottawa Ont $11,051, Edmunde Newhall Associates Ltd Rexdale Ont $29,630, Gestatt International Limited Vancouver BC $9,405, Instronics Ltd Stittsville Ont $428,828, Lektromedia Pointe Claire Que $42,719, Lumonics Research Limited Kanata Ont $15,659, MDS Health Group Limited Rexdale Ont $12,900, Prairie Institute of Environmental Health Regina Sask $5,358, Pro-Star Mills Ltd Saskatoon Sask $11,191, R C A Limited Ste Anne de Bellevue Que $6,425, Sentrol Systems Ltd Downsview Ont $193,409, Spar Aerospace Products Ltd Toronto Ont $6,507,879, University of: British Columbia Vancouver BC $40,534; Concordia Montreal Que $8,000; Montreal Montreal Que $27,500; Memorial of Newfoundland St John's Nfld $23,895; Saskatchewan Saskatoon Sask $25,612; Western Ontario London Ont $16,000 and York Downsview Ont $46,581.

Scientific Services $155,239—Eiko Emori Inc Ottawa Ont $2,556, Government of Canada—Defence Research Board Ottawa Ont $8,400, G A Grant Scientific Consultants Limited Ottawa Ont $2,000, A H Hall Ottawa Ont $2,650, Hover Jac Limited Richmond Hill Ont $4,852, Institute of Electrical and Electronics Engineers Inc Piscataway NJ USA $3,014, R J Kind Ottawa Ont $4,700, Manpower Temporary Services Ottawa Ont $4,788, J B Marshall Ottawa Ont $3,100, W E K Middleton Vancouver BC $6,700, D R McCaskill Ottawa Ont $3,500, D J C Philipson Carlsbad Springs Ont $17,705, I E Puddington Ottawa Ont $16,800, W S Stiles Richmond Surrey England $2,500, G J Thiessen Ottawa Ont $3,000, K F Tupper Ilderton Ont $18,600, Carleton University Ottawa Ont $2,500, M Yaseen Hyderabad India $5,000, Scientific Services by Council Members $22,850 (for further details see Section 36).

Training and Educational Services $193,808—Government of Canada—National Defence Ottawa Ont $4,188 and Public Service Commission Ottawa Ont $157,208, Interdata Canada Mississauga Ont $3,550, Manpower Temporary Services Ottawa Ont $11,135.

Other Business Services $920,498—British Columbia Research Council Vancouver BC $3,719, Capital Commercial Laundry Vanier Ont $5,556, R U Day Ottawa Ont $6,710, J M Desrochers Ottawa Ont $2,620, Dominion Wide Photographs Limited Ottawa Ont $2,781, Fokker—VFM—NV Amsterdam The Netherlands $3,830, Government of Canada—Canadian Government Photo Centre Ottawa Ont $17,625; CISTI Information Service—National Research Council Ottawa Ont $58,975; Environment Ottawa Ont $12,521; National Film Board Montreal Que $9,980; Supply and Services Ottawa Ont $633,846 and Transport Ottawa Ont $4,544, Graphic Films Ltd Ottawa Ont $5,077, Harpell's Press Co-Operative Gardenvale Que $2,078, McKee Moving and Storage Co Ltd Saskatoon Sask $3,236, Manpower Temporary Services Ottawa Ont $62,091, Office Overload Ottawa Ont $10,827, Personnel Pool Ottawa Ont $6,033, Queensway Welding Ltd Ottawa Ont $2,411.

SCIENTIFIC AND TECHNICAL INFORMATION PROGRAM

Data Processing Services $612,414—Government of Canada—National Research Council of Canada—Data Processing Services Ottawa Ont $611,659.

Engineering Services $534,013—P A Lapp Ltd Toronto Ont $11,813; contracts entered into with the Research Councils of the following provinces for the provision of scientific and technical information and support services to local Canadian companies—Alberta $94,600, British Columbia $94,600, New Brunswick $69,100, Nova Scotia $91,800, Ontario $80,300 and Saskatchewan $91,800.

Research Scientific Technical and Development Support Contracts $12,000—Saskatchewan Research Council Saskatoon Sask $12,000.

Scientific Services $313,315—American Geological Institute Washington DC USA $2,907, Biological Abstracts Inc Philadelphia Pa USA $18,196, Canadian Film Institute Ottawa Ont $17,500, Chemical Abstracts Service Columbus Ohio USA $35,819, Engineering Index Inc New York City NY USA $8,839, Franklin Institute Philadelphia Pa USA $49,480, I M Gaffney Ottawa Ont $8,275, Government of Canada—National Library Ottawa Ont $26,300 and Supply and Services Ottawa Ont $5,098, Institution of Electrical Engineers Hitchin Herts England $10,009, Hickling—Johnston Limited Ottawa Ont $44,998, J G Mulvihill Falls Church Va USA $3,980, National Technical Information Services Springfield Mass USA $18,067, Q L Systems Limited Ottawa Ont $4,677, Ohio State University Libraries Columbus Ohio USA $5,899, L Villeneuve Laval Que $2,500.

Training and Educational Services $5,388—IBM Education Services Toronto Ont $3,300.

Other Business Services $297,940—H E Brusse Ottawa Ont $2,330, CBA Engineering Ltd Vancouver BC $2,566, J Clarke Ottawa Ont $3,086, A Clayton Ottawa Ont $3,002, Government of Canada—National Health and Welfare Ottawa Ont $7,108; National Research Council of Canada—Duplication and Plant Engineering Services Ottawa Ont $79,400 and Supply and Services Ottawa Ont $25,695, P Hyde and Associates Ottawa Ont $3,682, C Ingold

SCIENCE AND TECHNOLOGY—*Concluded*

Ottawa Ont $3,464, E M Kidd Ottawa Ont $3,912, Manpower Temporary Services Ottawa Ont $2,240, Office Overload Ottawa Ont $4,138, A Popp Ottawa Ont $7,207, J C Richer Montreal Que $7,800, Smith Irwin and Conley Smiths Falls Ont $13,288, J Solecki Vancouver BC $2,747, T Thorpe Ottawa Ont $2,207, University of: British Columbia Vancouver BC $28,148, Laval Quebec Que $10,574, McGill Montreal Que $39,707, Memorial of Newfoundland St John's Nfld $7,063; Montreal Montreal Que $5,244; Ottawa Ottawa Ont $10,129 and Western Ontario London Ont $10,928.

Other Types of Services $2,885.

SCHOLARSHIPS AND GRANTS IN AID OF RESEARCH PROGRAM

Catering and Quartering Services $7,348—Government of Canada—Public Works Ottawa Ont $5,117.

Data Processing Services $49,134—Government of Canada—National Research Council of Canada—Data Processing Services Ottawa Ont $48,110.

Other Business Services $46,495—Government of Canada—National Research Council of Canada—Duplication Services Ottawa Ont $46,495.

Other Types of Services $5,065.

Science Council of Canada

OPERATIONS PROGRAM

Contract Fees and Travel $396,795—Agrisultants Limited Breslau Ont $33,637, Atkinson Film Arts Limited Ottawa Ont $4,133, Austrian Catering Services Ottawa Ont $4,751, British Columbia Research Vancouver BC $14,998, S Burns Vanier Ont $9,340, W M Cameron Ottawa Ont $5,000, Canadian Public Health Association Ottawa Ont $2,900, Cerigo & Associates Toronto Ont $26,984, W C Cornell Ottawa Ont $12,130, Corpus Publisher Services Limited Toronto Ont $2,537, B Doern & Associates Limited Ottawa Ont $5,447, Ecoplans Limited Waterloo Ont $3,500, R T Franson & A R Lucas Vancouver BC $3,734, F T Gerson Limited Toronto Ont $6,105, J M Gilmour Montreal Que $7,826, E Gourdeau Quebec Que $32,548, Hedlin Menzies & Associates Limited Toronto Ont $20,665, Institute for Environmental Studies Toronto Ont $2,627, J J Ledden Limited Montreal Que $8,436, D P Loshak Ottawa Ont $3,326, A B Lovins London England $4,296, P Middleton & Associates Limited Toronto Ont $2,600, Pallister Resource Management Limited Calgary Alta $2,933, P Proteau Ottawa Ont $2,400, Research and Productivity Council Fredericton NB $22,510, S N Silverman Kanata Ont $3,600, Technical Overload Ottawa Ont $3,194, University of: Toronto Toronto Ont $30,861; Toronto—Press Toronto Ont $5,000, Waterloo Waterloo Ont $21,180 and York Downsview Ont $2,028.

Outside Stenographic, Clerical and General Services $19,514—Personnel Pool Ottawa Ont $19,493.

Simultaneous Translation Services $9,292—International Simultaneous Translation Services Montreal Que $7,136.

Training and Educational Services $9,337—Berlitz School of Languages Ottawa Ont $3,371, Government of Canada—Public Service Commission Ottawa Ont $5,890.

Other Types of Services $8,126.

SECRETARY OF STATE

ADMINISTRATION PROGRAM

Training of Public Servants—Other $192,479—Government of Canada—Public Service Commission Ottawa Ont $180,128.

Security Services $91,937—Grant Security Services Ltd Ottawa Ont $83,680.

Management Consultants and Contract Research $326,001—Government of Canada—Public Service Commission Ottawa Ont $9,500 and Supply and Services—Audit Services Bureau Ottawa Ont $147,510, L Hudak Ottawa Ont $4,800, F Kirk Jr Ottawa Ont $4,978, Pass Management Consultants Ltd Ottawa Ont $3,500, Price Waterhouse Associates Ottawa Ont $10,000, Queen's University Kingston Ont $14,150.

Other Real Estate Services $925,698—Government of Canada—Public Works Ottawa Ont $612,107, Precision Mfg Inc Montreal Que $5,801, Tri-City Flooring Company Limited Ottawa Ont $9,221.

Other Business Services $467,269—Acme Moving & Transfer Reg'd Ottawa Ont $7,968, Alphatext Ltd Ottawa Ont $2,092, Art House Inc Montreal Que $2,653, Data Logic Canada Ltd Ottawa Ont $3,769, Federal Systems of Canada Ottawa Ont $10,760, Government of Canada—Public Works Ottawa Ont $19,577 and Supply and Services Ottawa Ont $5,244, Industrial Overload Ottawa Ont $17,807, MBI Data Processing Montreal Que $22,357, Miss 500 Ottawa Ont $4,130, Miss Stacey Personnel Ottawa Ont $5,276, Office Overload Ottawa Ont $16,987, Parkway Van Lines Ottawa Ont $18,437, Personnel Pool Ottawa Ont $4,083, Publi-Media Inc Montreal Que $64,805, SDL (Systems Dimensions Ltd) Ottawa Ont $130,086, Thorne Riddell Associates Ltd Ottawa Ont $3,383, Victor Temporaries Cambridge Ont $26,414, World Translation Center Inc La Jolla Cal USA $8,005.

Contract Building Cleaning $12,169—Government of Canada—Public Works Ottawa Ont $2,260, Sanco (1972) Ltd Janitorial Services and Supplies Ottawa Ont $6,503.

Other Health Services $12,671.

Hospitality $19,577.

BILINGUALISM PROGRAM

Training of Public Servants—Other $4,672—Government of Canada—Public Service Commission Ottawa Ont $3,300.

Security Services $5,550—Grant Security Services Ltd Ottawa Ont $4,579.

Management Consultants & Contract Research $141,062—D Cartwright London Ont $7,050, H Clemann Ottawa Ont $2,425, P Fox Toronto Ont $20,400, A Good Ottawa Ont $2,054, W H Hickman Ottawa Ont $2,025, P Katznelson Wakefield Que $5,241, B Keith Ottawa Ont $11,625, P Leblanc Vanier Ont $8,880, N Morrison Ottawa Ont $10,338, D Murphy Ottawa Ont $3,688, Perconsult Ltd Montreal Que $5,000, R Poirier Ottawa Ont $5,654, A Savoie Moncton NB $3,300, M Simoneau Orleans Ont $9,409, J Yalden Ottawa Ont $3,750.

Other Business Services $24,596—Comascom Ltd Montreal Que $7,775, University of Western Ontario London Ont $4,400, Victor Temporaries Cambridge Ont $5,885.

Hospitality $1,469.

SECRETARY OF STATE—*Continued*

ARTS AND CULTURE PROGRAM

Management Consultants and Contract Research $1,135,546—N Burpee Ottawa Ont $4,500, Canadian Brass Hamilton Ont $2,000, J d' Arc Charlebois Verdun Que $2,000, E Cochran Ottawa Ont $9,125, Comstat Consulting Services Ottawa Ont $10,000, J Cotton Ottawa Ont $2,000, A G Day Ottawa Ont $3,340, Dixon Bailey Associates Ltd Toronto Ont $8,410, J P Ferland Ottawa Ont $2,500, Garden Brothers Circus Toronto Ont $4,875, N Goldschmidt Toronto Ont $13,800, Government of Canada—Statistics Canada Ottawa Ont $509,641 and Supply and Services—Bureau of Management Consulting Ottawa Ont $297,157, G Gravelle Aylmer Que $2,000, C Haney Manotick Ont $2,500, Hanright-Edicom Limited Ottawa Ont $8,118, F Jaubert Paris France $3,600, Les Productions Claude Jobin Ville Mercier Que $2,500, Les Productions Guy Roy Ltée Montreal Que $3,000, R Lambert Glace Bay NS $4,005, G Lussier Ottawa Ont $2,275, D Mazurkevich Toronto Ont $2,000, Y Mazurkevich Toronto Ont $2,000, T V Myrick Ottawa Ont $4,388, National Artists and Attractions Ltd Ottawa Ont $3,500, National Capital Amateur Sports Council Ottawa Ont $3,950, P Nimmons Thornhill Ont $2,500, Orpheus Operatic Society of Ottawa Ottawa Ont $2,000, Ottawa Bicycle Club Ottawa Ont $4,000, Ottawa Hull Hydroplane Club Picton Ont $12,000, P S Ross & Partners Ottawa Ont $15,191, C A Pope Ottawa Ont $2,700, A Stichbury Victoria BC $2,900, Undersea Research Limited Toronto Ont $3,400, M Wright Victoria BC $5,500.

Other Business Services $220,126—T Bieler Locust Hill Ont $27,822, Culturcan Publications & Research Ltd Toronto Ont $3,800, Guy Lalumiere & Associes Inc Montreal Que $12,714, Hanright-Edicom Limited Ottawa Ont $3,027, Miss 500 Ottawa Ont $23,457, Miss Stacey Personnel Ottawa Ont $43,134, Ottawa-Hull Bilingual Personnel Ottawa Ont $13,135.

Hospitality $92,616—Explorer Hotel Yellowknife NWT $18,756, National Arts Centre Restaurant Ottawa Ont $15,833, Parliamentary Restaurant Ottawa Ont $2,632.

Legal Services $247.

Training of Public Servants—Other $2,111.

Security Services $306.

EDUCATION SUPPORT PROGRAM

Management Consultants and Contract Research $425,299—J Chinkiwsky Ottawa Ont $4,773, Government of Canada—Statistics Canada Ottawa Ont $377,931, Memorial University of Newfoundland St John's Nfld $19,900, S Menendez Ottawa Ont $4,875, Social Science Research Council of Canada Ottawa Ont $4,981, M Ycas Montreal Que $4,500.

Other Business Services $28,072—M Gray Ottawa Ont $4,000, H V Chapman & Associates Ltd Toronto Ont $3,072, Manpower Temporary Services Ottawa Ont $3,608, Office Overload Ottawa Ont $5,741, M Ycas Montreal Que $10,500.

Training of Public Servants—Other $1,472.

Hospitality $996.

TRANSLATION PROGRAM

Education University and College $687,180—Sylvie Achard Jonquiere Que $4,300, Dominique Allaire Beaupre Que $4,300, A L Bedard Hull Que $2,188, C Benoit Yamaska Que $4,300, G Benoit Montreal Que $2,188, R Berberi St Georges Que $4,300, A Bergeron Quebec Que $4,300, M Binda Montreal Que $4,300, P Bisson Ste Foy Que $2,188, P Blain Montreal Que $4,300, F Blanchard Montreal Que $2,188, R Boileau Ottawa Ont $2,188, M Boissonneault Victoriaville Que $2,188, L Boisvenue Montreal Que $2,188, R Bonin Ottawa Ont $4,300, D Bouchard Mont St Gregoire Que $2,188, C Bouffard Iles de la Madeleine Que $4,300, J B Bourque Quebec Que $2,188, M J Briere Ottawa Ont $2,188 L Brisebois Ste Justine de Newton Que $2,188, J Brisson St Jerome Que $2,188, D Brunet Hull Que $2,188, D Burgess Ottawa Ont $2,188, C Caissie Ottawa Ont $2,188, M Campeau Sudbury Ont $2,188, M Carbray St Bruno Que $2,188, M Cardinal Ste Therese de Blainville Que $2,188, M Chaperon Ottawa Ont $2,188, S Chartrand Montreal Que $2,188, M Chenard Ste Foy Que $2,188, C Chevrier Ste Foy Que $2,188, C Clement Ste Foy Que $2,188, H Cloutier Montreal Que $2,188, J Cormier Moncton NB $2,188, M Cote St Roch Que $2,188, P Bouchard Dorval Que $8,602, L S Daigle Richibucto NB $2,188, D Dalcourt Montreal Que $4,300, G Demontigny Montreal Que $2,188, L Denis Ottawa Ont $8,575, S De Repentigny Ste Adele Que $2,188, J Desbiens Champlain Que $2,188, D Dumont Quebec Que $4,300, Y Desjardins Montreal Que $4,300, L Desmarais Sudbury Ont $2,188, R Dignard Quebec Que $2,135, J Dubois Laprairie Que $2,188, Y Duchaine Trois Rivieres Que $2,188, Drolet L Ducharme Ville Mont Royal Que $4,300, O Dufresne Trois Rivieres Que $4,300, S Dumas Longueuil Que $2,188, C Dupont Longueuil Que $4,300, P Duval Ste Foy Que $4,300, C Evans Ottawa Ont $2,188, S Fairman Ottawa Ont $4,300, L Fauteux Montreal Que $2,188, D Fernet Quebec Que $4,300, V Forest Montreal Que $2,188, P Fortier Plessisville Que $4,300, R Fortin Montreal Que $2,188, R Frikke Wainfleet Ont $4,300, G Gagnon Montreal Que $2,188, L Gagnon Levis Que $4,300, L Germain Ottawa Ont $4,300, J Gilbert Sherbrooke Que $2,188, R Gilbert Montreal Que $4,300, H L Gionet Ottawa Ont $4,300, M Girard Ottawa Ont $4,300, G Girouard Ste Marie de Kent NB $2,188, C Gosselin Charny Que $4,300, D Gould Dieppe NB $4,300, N Goulet Ste Anne de Beaupré Que $2,188, L Goyette Ottawa Ont $4,300, R Greenslade Sudbury Ont $2,188, B Gregoire Thetford Mines Que $4,300, M A Grenon Sillery Que $2,188, A Grignon Ottawa Ont $2,188, J Guay Château-Richer Que $2,188, P Guerin Trois Rivieres Que $4,300, M Guibord Ottawa Ont $2,188, M Guindon Montreal Que $4,300, J Haines Fredericton NB $4,300, J Halle Montreal Que $2,188, R Hart Trois Rivieres Que $4,300, G Hotte Vanier Ont $2,188, F Houle Trois Rivieres Que $4,300, R Hudon Quebec Que $2,188, A Hutchison Gatineau Que $2,188, A Jadot Sillery Que $4,300, G Jalbert Val Therese Que $4,300, F Jean Montreal Que $4,300, L Labrie Montreal Que $4,300, C Laine Montreal Que $2,188, L S Lalonde Trois Rivieres Que $2,188, M Lamarre Notre Dame des Prairies Que $2,188, C Lamothe Cap de la Madeleine Que $4,300, L Lanahan Montreal Que $4,300, S Lapierre Outremont Que $4,300, G Lauzon Comté des Deux Montagnes Que $4,300, G Laviolette Ste Foy Que $4,300, C Lavoie Port Alfred Que $4,300, S Lavoie St Pascal Que $4,300, C Lebel Comté de l'Islet Que $2,188, D Leblanc St Jerome Que $4,300, J L Leclerc Ste Foy Que $4,300, N Leclerc Moncton NB $2,188, E Lefebvre St Hubert Que $2,188, D Lemaire St Jean Que $4,300, H Lemieux Ottawa Ont $4,300, J Levesque Moncton NB $2,188, H Libersan Hull Que $4,300, C Y Litalien Trois Rivieres Que $2,188, Y Lorrain Montreal Que $2,188, M C Loslier Montreal Que $2,188, R Lussier Ottawa Ont $2,188, I Marchand Quebec Que $2,188, G Martin Moncton NB $2,188, R Massicotte Laval Que $2,188, H Maurais Grand Mere Que $2,188, S Michielli Valleyfield Que $2,188, L Milani Les Saules Que $4,300, M S Mirza Montreal Que $4,300, H Morin Sherbrooke Que $2,188, M Nadeau Comté de Bonaventure Que $2,188, D Nagy Lasalle Que $4,300, F Orvoine Montreal Que $4,300, A Otis Comté de Matane Que $4,300, F Ouellet Ottawa Ont $2,188, D Page Montreal Que $4,300, J P Paradis Quebec Que $2,188, P Pellerin Montreal Que $2,188, B Pelletier Saint Laurent Que $2,188, F Pelletier Ste Foy Que $2,188, J Poirier-Pelletier Giffard Que $2,188, C Picard Shawinigan Que $2,188, D Pilon Montreal Que $2,188, D Prevost Ste Anne de Bellevue Que $4,300, N Quintal Arvida Que $2,188, M Racette Montreal Que $2,188, J F Racine Ste Foy Que $4,300, A Rene Trois Rivieres Que $4,300, M Richer Montreal Que $2,188, D Rivard Charlesbourg Que $2,188, J Robert St Eustache Que

SECRETARY OF STATE—*Continued*

$2,188, R Rochefort Sudbury Ont $2,188, C Rocheleau Hull Que $3,933, M Rocheleau Hull Que $3,993, N Rochette Quebec Que $2,188, L Rouleau Moncton NB $2,188, M Roy East Angus Que $4,300, G Savard Montreal Que $2,188, L Schiffo Ottawa Ont $2,188, M Schmitt Montreal Que $4,300, E Siguineau Trois Rivieres Que $4,300, S C Simard Montreal Que $4,300, S Sincennes Ottawa Ont $4,300, D Tardif Victoriaville Que $2,188, C Theriault Ville Saint Laurent Que $2,188, L Theriault Ste Foy Que $2,188, Y Theriault Bathurst NB $4,300, D Thomassin Ste Foy Que $4,300, C Tolszczuk Ottawa Ont $4,000, C Toupin Trois Rivieres Que $2,188, D Tremblay Pointe Claire Que $2,188, J P Tremblay Montreal Que $4,300, K Tremblay Ottawa Ont $2,188, L Trottier Lively Ont $2,188, C Trudel St Hyacinthe Que $4,300, University of: Laval Quebec Que $27,040; Moncton Moncton NB $8,850; Montreal Montreal Que $36,716; Quebec Trois Rivieres Que $8,607 and Ottawa Ottawa Ont $24,776, P Vallieres Trois Rivieres Que $4,300, M Vardy Montreal Que $4,300, G Verrault Quebec Que $4,300, D Verville Montreal Que $2,188, N Vienneau Petit Rocher NB $2,188, D Voghell Moncton NB $2,188.

Training of Public Servants $47,754—C Durand Ottawa Ont $3,684, D Glon Ottawa Ont $3,624, Government of Canada—Public Service Commission Ottawa Ont $5,258, F Masson Hull Que $4,528, P Menez Ottawa Ont $4,585, P Monnet Ottawa Ont $2,744, V Roland Ottawa Ont $4,134, M Tavet Grenoble France $3,903.

Management Consultants and Contract Research $266,793—M Bourdon Ottawa Ont $2,100, British Columbia Civil Liberties Association Vancouver BC $10,500, Government of Canada—Public Service Commission Ottawa Ont $2,625, M Kanellakos Ottawa Ont $2,229, Don Rickerd Toronto Ont $2,500, University of Montreal Montreal Que $259,096, B Wilgress Rockcliffe Ont $6,769.

Other Business Services $3,065,372—M M Abileah Montreal Que $15,780, Actra Translations Ottawa Ont $31,963, Paul Adams Ottawa Ont $12,622, D Aganian Outremont Que $7,609, G X Amey Almonte Ont $3,016, Linda Anderson Pointe Claire Que $9,022, U Anderson Ottawa Ont $3,149, P A Archambeault Ottawa Ont $7,467, J Arvis Montreal Que $10,953, Arvy Traduction Montreal Que $12,527, A T Atamanenko Ottawa Ont $3,041, Auclair Raffet Zelnick & Associates Montreal Que $117,772, L Auger Ottawa Ont $4,367, R Auger Gatineau Que $5,052, V Bamber Calgary Alta $3,007, Banfield Advertising Ltd Ottawa Ont $8,776, C Barrot Montreal Que $11,721, E B Barry Ottawa Ont $4,245, Gailant C Bauer Moncton NB $2,369, L Beaudet Montreal Que $2,188, M Beaudry Ottawa Ont $3,017, J P Beccat Montreal Que $22,948, F Beland Hull Que $5,291, G Belanger Montreal Que $2,510, Fiorello J Belanger Montreal Que $3,292, M Belleau Laval Que $11,119, H Bennet Ottawa Ont $2,722, N T Bennet Ottawa Ont $2,454, C Berlanga Ottawa Ont $3,061, C Billington Ottawa Ont $7,752, F Bitossi Ottawa Ont $6,986, H Bissonette Ottawa Ont $3,342, Blouin Translations Limited Ottawa Ont $8,341, A Boch Ottawa Ont $4,157, L J Boffin Dollard des Ormeaux Que $2,490, C Bordeleau Ste Rose de Laval Que $6,148, D Bourgeois Montreal Que $6,330, J Bourque Outremont Que $11,413, J Bradford Ottawa Ont $7,784, N J Bravo Ottawa Ont $3,582, A J Braz Montreal Que $6,790, N Bringue Lucerne Que $7,221, P Brochocka Westmount Que $4,267, B Bullock Hull Que $12,720, Y Burchell Kanata Ont $6,353, R F Burger Tenaga Que $2,716, K Carriere Ottawa Ont $2,837, G Chamaillard Montreal Que $13,103, J Champagne Beaugrand Ville St Laurent Que $3,772, N Chamsi Ville D'Anjou Que $3,075, H Chang Willowdale Ont $3,500, D Chaput Aylmer Que $8,353, H Charbonneau Ottawa Ont $4,587, Charlez Translation Ltd Toronto Ont $9,103, L P Chartrand Vanier Ont $7,905, E Chatfield Montreal Que $9,405, P Christensen Beachville Ont $6,620, H G. Classen Ottawa Ont $21,775, Christina's Personnel Ltd Ottawa Ont $150,164, L Concister Montreal Que $5,577, P Conlon Ottawa Ont $14,964, L A Cote Touraine Que $16,668, N Cote Outremont Que $4,077, E L Cox Ottawa Ont $9,735, J W Cox Ottawa Ont $6,034, P Cyr Ottawa Ont $5,145, N Dambergs Halifax NS $2,263, Y Dambergs Montreal Que $5,070, M J Dana Montreal Que $5,100, L Daviault Sillery Que $5,734, B Davidson Ottawa Ont $2,571, W Dechant Ottawa Ont $3,658, L Dekursell Madrid Spain $2,189, D de La Chevrotiere Victoria BC $13,681, D Delaunay Ville Mont Royal Que $4,860, C De Leuchtenberg Ottawa Ont $7,625, L Delpierre Dollard des Ormeaux Que $25,371, B De Montmollin Ottawa Ont $5,100, G De Pistolekors Montreal Que $2,162, J M Desrochers Ottawa Ont $28,391, F De Toro Ottawa Ont $2,460, F J Dewonck Vedder Crossing BC $5,666, V Dickenson Ottawa Ont $2,100, L Divirgilio Montreal Que $15,737, G Dorval Ottawa Ont $10,631, E J MacDougall Dundas Ont $8,800, Ducros Meilleur Roy & Associates Ottawa Ont $10,793, J Eggers Comte Vaudreuil Que $3,950, B Esterez Montreal Que $6,013, K M Finch Hazeldean Ont $5,434, H Finckenstein Ottawa Ont $5,175, G Fortmann Montreal Que $2,027, H P Fox Vancouver BC $4,369, A Francoeur Montreal Que $8,181, L M Fratta Halifax NS $2,389, N Fredette Montreal Que $5,055, S O W Fritsch Montreal Que $5,968, D G Fry Picton Ont $2,818, J Fulton Ottawa Ont $4,937, A Garih Montreal Que $5,603, I Garino Ottawa Ont $2,753, C Gascon Montreal Que $3,774, M Gaudreau Ottawa Ont $6,726, J C Gemar Montreal Que $5,593, H Germain Sherbrooke Que $11,570, E Gerstein Westmount Que $3,047, C Gold Montreal Que $3,732, M Goldwin Ottawa Ont $2,021, L Gouadec Ottawa Ont $10,691, D Goulet Ottawa Ont $3,825, Government of Canada—Public Service Commission Ottawa Ont $4,675, R MacGregor Gananoque Ont $5,266, C Groenendaal Pointe Claire Que $17,561, P Grubb Burlington Ont $13,485, M Guccione Oakville Ont $4,616, A K Gupta Ottawa Ont $2,403, H V Chapman & Associates Ltd Toronto Ont $4,888, J C Hache Ottawa Ont $2,594, W S Hamilton Ottawa Ont $2,245, H R Hayes Harpenden Herts England $11,163, A Henriques Ottawa Ont $9,565, H Hindley Ottawa Ont $4,432, R Hoff Ottawa Ont $2,878, E Houle Hull Que $28,987, M Inaba Ottawa Ont $2,273, J Dermine & Associates Montreal Que $11,661, F Jakimow Montreal Que $2,984, P M Jangaard Dartmouth NS $3,148, Dr Y Jean Centerville NS $23,217, Omholt E Jenson Ottawa Ont $3,112, Dr J Jope Toronto Ont $13,293, Claude Junginer Ottawa Ont $15,192, Dr M Kalab Ottawa Ont $4,225, M Kanellakos Ottawa Ont $11,992, A N Kay Vancouver BC $3,135, O Kellmer Ottawa Ont $12,387, W F Kelly Nanaimo BC $6,913, A Kleinert St Hubert Que $5,547, M Klemes Ottawa Ont $3,356, M Kondo Ottawa Ont $2,213, Nelly Kraushaar Westmount Que $3,065, J Krotki Ottawa Ont $5,672, N Kuzmitsky Toronto Ont $6,713, La Societe Rolin Hull Que $3,704, Les Traducteurs Medicaux Montreal Que $3,054, Les Traductions Dugas Lucerne Que $2,924, Les Traductions Jacques Gouin Enreg Hull Que $3,263, Les Traductions Nautilus Ltée Port-au-Prince Haiti $15,807, Les Traductions Sautement Ottawa Ont $9,123, C Lachapelle Amos Que $10,022, M Lacourciere Lucerne Que $17,892, M Lagrenade Montreal Que $3,815, R Laissy Montreal Que $3,843, M Lalonde Hull Que $5,995, J L Laloy Montreal Que $4,135, L Lamontagne Ottawa Ont $25,642, R Lang Ottawa Ont $22,724, K M Larose Ottawa Ont $2,171, J P Larrue Montreal Que $7,953, E Lavarack Ottawa Ont $3,146, F Lavergne Montreal Que $14,979, H Lavigueur Montreal Que $11,014, R Lavroff Seattle Wash USA $7,170, A Leberre Montreal Que $15,610, M Lee Chelsea Que $8,710, E J Lenko Ottawa Ont $8,031, J Lepage Montreal Que $11,812, Letran Enrg Ottawa Ont $26,890, H Levendel Ottawa Ont $6,231, N Lewis Ottawa Ont $15,735, Leyder Enregistré et Associés Montreal Que $19,736, J Liu Ottawa Ont $4,450, G Lorriman Ottawa Ont $9,847, A Lozano Guelph Ont $3,730, L Lozano Guelph Ont $3,821, V A Lucassian Longueuil Que $4,019, Luma Translation Reg'd Ottawa Ont $10,761, J L Malherbe Ottawa Ont $15,814, C Malles Ottawa Ont $3,856, E Maltzeff Seattle Wash USA $6,930, R M Manning Ottawa Ont $2,376, Manpower Temporary Services Halifax NS $3,562, P Marchal Ottawa Ont $4,839, I Marica Montreal Que $10,479, A Martin Toronto Ont $7,824, C Massieu Montreal Que $9,118, J Massieu Montreal Que $9,205, C Massu Ottawa Ont $8,440, N Massu Ottawa Ont $6,504, A Matte Montreal Que $4,130, J Matuszewski Quebec Que $3,547, J Mejias Westmount Que $8,791, H S Meleras Montreal Que $6,643, G Melnikoff Ottawa Ont $6,694, F D T Melvin Ottawa Ont $2,874, P

SECRETARY OF STATE—*Continued*

Meurice Roxboro Que $16,087, Miss 500 Ottawa Ont $30,519, Miss Stacey Personnel Ottawa Ont $7,358, F K Mori Ottawa Ont $4,358, R Morin Montreal Que $2,550, J P Morisset Ottawa Ont $2,113, D Mouchel Vanier Ont $3,977, L Muller Ottawa Ont $12,821, F Munier Ottawa Ont $5,925, Y Mounter Ottawa Ont $3,576, Naperco Enrg Montreal Que $8,806, V N Nekrassoff Ottawa Ont $36,294, G Neray Montreal Que $6,114, G Nishimura Ottawa Ont $2,187, D Norak Ottawa Ont $12,572, S Nowacki Ottawa Ont $6,612, J Nowosielski Montreal Que $7,986, A O'Sullivan Edmonton Alta $8,245, Office Overload Ottawa Ont $30,953, M Olejnikov Montreal Que $3,461, N Olive Vancouver BC $3,102, P St Onge Montreal Que $3,372, Osgoode Technical Translations Toronto Ont $5,865, Ottawa-Hull Bilingual Personnel Ottawa Ont $21,129, C Ouimet Lucerne Que $6,000, H Padovani Ottawa Ont $5,909, V Paganuzzi Ste Therese en Haut Que $12,264, G Pard Ottawa Ont $18,817, C E Park Ottawa Ont $4,576, C Parsons Toronto Ont $2,381, J P Partensky Montreal Que $6,431, T Patera Montreal Que $2,682, R Payer Williamstown Ont $4,891, M Pelletier Hull Que $4,325, S R Perrin Ottawa Ont $2,663, Personnel Pool Ottawa Ont $5,412, Peter Hyde and Associates Ottawa Ont $35,522, E B Pfeiffer Dorval Que $2,434, G Phillips Ottawa Ont $8,397, C Pirlot Ottawa Ont $10,485, J E Plante Ottawa Ont $10,228, G Plouvier Toronto Ont $2,289, T Pochylski Sillery Que $3,493, J M Poliquin Ottawa Ont $6,705, Portage Personnel Ltd Hull Que $10,569, G O H Poulsen Ottawa Ont $3,917, Prod-Exec-Fluet Ltée St Basile le Grand Que $16,997, L G Putnam Saskatoon Sask $3,498, J P Quijano Outremont Que $5,316, J J Raineri Montreal Que $8,087, A Raoult Ottawa Ont $4,819, D Raymond Ottawa Ont $3,600, C Richaud Montreal Que $12,390, R Robb Ottawa Ont $6,966, E Robinson Quebec Que $6,934, J Roland Toronto Ont $13,005, T Romer St Eustache Que $2,199, A M Rubert Ottawa Ont $8,457, G Sabouret Ottawa Ont $23,102, Y Saito Washington DC USA $4,678, G Salsky Lucerne Que $4,188, M Samek Montreal Que $3,620, J Sargent Kanata Ont $5,181, J F Schleicher Victoria BC $5,779, A Segal Ottawa Ont $3,498, H Seignard Lucerne Que $3,243, T Selhi Montreal Que $15,490, S Severenuk Ottawa Ont $2,210, B Sharratt Toronto Ont $3,113, K Shimizu Ottawa Ont $2,120, D A Sinclair Ottawa Ont $3,249, E Sippert Ottawa Ont $2,309, C Sloane Islington Ont $2,420, M Smith Montreal Que $4,347, S I Solomon Toronto Ont $3,936, D Sorell Montreal Que $15,424, Sotravia Traductions Techniques Enrg Ottawa Ont $58,358, E Staub Dollard des Ormeaux Que $2,549, P Stevens Rexdale Ont $5,253, J D Stewart Ottawa Ont $4,519, C Strong Ottawa Ont $4,824, J Summer Agincourt Ont $6,210, A Tadros Ottawa Ont $24,231, P Tanguay Comte de Beauce Que $15,489, Technitrans Enreg Outremont Que $7,824, B Tell Mississauga Ont $6,761, J Tetreau Montreal Que $3,113, T Thorpe Ottawa Ont $30,317, N Tomcio Kanata Ont $2,668, M Tosaj Montreal Que $17,505, Traduco Ottawa Ont $9,440, B & B Traductions Inc Montreal Que $6,470, Traductions Gamma Inc Ottawa Ont $20,893, Translunen Ottawa Ont $10,508, S Trenner Montreal Que $7,920, A Tsai Ottawa Ont $8,297, L M Turkeli Ottawa Ont $2,279, N Tyrras Vancouver BC $3,630, E Valiquette Ottawa Ont $13,970, J Van Ameringen Toronto Ont $8,181, A Van Der Mass Ottawa Ont $3,674, Derkerckhove A Varnet Montreal Que $29,428, R Vervondel Ste Foy Que $3,401, Victor Temporaries Cambridge Ont $2,271, C Voss Woodlawn Ont $2,696, M Walker Ottawa Ont $6,797, M Walsh L'Original Ont $12,383, P Widal St Lambert Que $5,845, Richter E Wilde Montreal Que $9,259, World Translation Centre Inc La Jolla Cal USA $25,469, Tin Shoong Yap Ottawa Ont $2,150, L Zeitoun Ottawa Ont $2,906, M Zimmermann Montreal Que $8,155.

Hospitality $30,545.

CITIZENSHIP PROGRAM

Training of Public Servants—Other $33,006—Government of Canada—Public Service Commission Ottawa Ont $18,646.

Management Consultants and Contract Research $1,086,348—Alberta Association of Native Friendship Centres Edmonton Alta $2,000, Alberta Folk Arts Society Edmonton Alta $12,557, E Aligizakis Vancouver BC $3,500, G P Allen Weston Ont $3,000, C H Andrusyshen Saskatoon Sask $3,998, Tetsuo Aoki Vancouver BC $3,000, M E Arnal Winnipeg Man $2,500, A Beaudoin Quebec Que $4,960, M Belanger Winnipeg Man $2,100, B Bociurkiw Ottawa Ont $5,641, Canadian Crafts Council Ottawa Ont $30,800, Canadian Folk Society Vancouver BC $13,665, Canadian Human Rights Foundation Montreal Que $8,969, M Cantryn Burnaby BC $5,000, Conseil des Arts Populaires du Quebec Montreal Que $13,703, Conseillers Thematiques Enregistres Ottawa Ont $2,500, S Coubarakis Vancouver BC $2,350, R Cujes Antigonish NS $2,100, C Czako Ottawa Ont $2,323, J Dahlie Vancouver BC $4,700, K Dobbs Toronto Ont $10,000, J MacDonald Ottawa Ont $3,860, M Eberts Toronto Ont $2,600, R J Fox Ottawa Ont $3,650, M French Halifax NS $2,375, C J Gerridzen Ottawa Ont $2,418, F Giroux Ville Vanier Que $3,125, Government of Canada—Supply and Services—Audit Services Bureau Ottawa Ont $64,400, B Hamel Sherbrooke Que $4,400, M Hartling Ottawa Ont $3,500, A Hawrylyshyn Kingston Ont $4,000, F Henry Toronto Ont $16,500, F House Vancouver BC $5,000, Institut Canadien d'Education des Adultes Montreal Que $15,000, Institute for Behavioural Research Downsview Ont $9,571, Jackson Smith and Associates Toronto Ont $3,283, Victor Koby Toronto Ont $5,000, S Kossman Montreal Que $2,625, Julius Koteles Winnipeg Man $6,600, D Kubat Waterloo Ont $6,122, Le Comite de Liaison et d'Action des Associations Francophones Provinciales Edmonton Alta $50,000, L Laforge Quebec Que $2,650, G Levesque Ottawa Ont $2,500, M R Lupul Edmonton Alta $2,363, P Madsen Ottawa Ont $10,800, Manitoba Folk Arts Council Winnipeg Man $10,635, M Mehes Sudbury Ont $2,092, S Migus Ottawa Ont $3,285, A Montblanch Montreal Que $2,000, K Moses Ottawa Ont $3,500, Multicultural Theatre Association Toronto Ont $118,263, National Association of Friendship Centres Ottawa Ont $82,855, National Black Coalation of Canada Toronto Ont $94,988, National Indian Brotherhood Ottawa Ont $9,000, R MacNeil Toronto Ont $3,000, New Brunswick Folk Arts Council Shediac NB $9,099, Newfoundland Folk Arts Council St John's Nfld $10,903, Nova Scotia Folk Arts Council Sydney NS $9,331, Ontario Folk Arts Council Toronto Ont $9,335, Pacific Association of Communication in Friendship Centres Coquitlam BC $16,000, S Power Ottawa Ont $2,040, Price Rubin & Partners Inc Toronto Ont $4,943, Prince Edward Island Multicultural Society Miscouche PEI $9,403, Provision Ltd Halifax NS $2,500, R Racette St Cesaire Que $2,750, Redlight Theatre Company Toronto Ont $4,999, Regina and Saskatoon Folk Arts Councils Regina Sask $11,667, M Rivet Quebec Que $2,200, D Adair and J Rosenstock Toronto Ont $8,250, Royal Canadian Aerial Theatre Vancouver BC $4,100 D Shackleton Ottawa Ont $2,925, J C Smerek Toronto Ont $2,215, Square One Management Ltd Ottawa Ont $10,639, F Storey Regina Sask $16,000, Studio Lab Theatre Foundation Toronto Ont $6,300, A Thomas Toronto Ont $2,167, W M Tsang Ottawa Ont $2,776, University of: McMaster Hamilton Ont $3,204; Queen's Kingston Ont $12,987 and York Downsview Ont $26,985, J Young Ottawa Ont $3,339.

Photography Service Except Motion Picture $4,914—Government of Canada—Public Archives Ottawa Ont $3,219.

Other Business Services $532,467—Angus Employment Agency Ltd Hamilton Ont $4,572, H Bloom Ottawa Ont $4,082, H V Chapman & Associates Ltd Toronto Ont $5,385, Jacques Charette et Associes Ltée Hull Que $2,486, Christina's Personnel Ltd Ottawa Ont $15,292, Creative Centre Montreal Que $4,827, Jacques Dusault & Associates Inc Quebec Que $3,285, Edmonton Personnel Services Ltd Edmonton Alta $9,291, Employers Overload Co Toronto Ont $8,176, Farquharson & Associates Toronto Ont $24,065, Girl Friday Calgary Alta $4,833, Government of Canada—Public Works Ottawa Ont $3,548, Le Grand Theatre de Quebec Quebec Que $9,939, Kelly Girl Service of Canada Ltd Toronto Ont $3,324, McClelland & Stewart Ltd Toronto Ont $2,500, Manitoba Associa-

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tion of Friendship Centres The Pas Man $2,000, Manpower Temporary Services Winnipeg Man $6,350, Miss 500 Ottawa Ont $72,434, Miss Stacey Personnel Ottawa Ont $41,300, Office Overload Ottawa Ont $96,190, Ottawa-Hull Bilingual Personnel Ottawa Ont $9,908, J E Parkes-Fisher Toronto Ont $2,267, Portage Personnel Ltd Hull Que $21,630, Price Rubin & Partners Inc Toronto Ont $66,719, C A Stewart Ottawa Ont $4,700, G Tulchinsky Kingston Ont $5,000, Twin City Office Pool Limited Halifax NS $3,002.

Hospitality $29,390—Government of Canada—National Arts Centre Restaurant Ottawa Ont $3,752 and Public Works Ottawa Ont $4,213.

Legal Services $5,021.

Motion Picture Production and Distribution $53,500.

Security Services $1,189.

Canadian Film Development Corporation

Accounting Fees $830.

Legal Fees $29,476—Joseph Beaubien Montreal Que $28,761, Lang Michener & Cranston Toronto Ont $250, George Campbell Miller Toronto Ont $415, Philip J Vineberg Montreal Que $50.

Advisors $54,899—David Bairstow Toronto Ont $500, Paul Beaupre Montreal Que $13,711, Nicole Boisvert Montreal Que $7,356, Ronald Legault Laval Que $2,538, Ken Rosenberg Toronto Ont $10,298, E J Rouse Toronto Ont $20,496.

Script Readers $20,090.

National Film Board

Film Makers fees $2,136,277—ADCA Film Inc Montreal Que $3,720, A Alexander Montreal Que $3,662, I Angelico Montreal Que $8,035, L Bank Montreal Que $3,320, M Barbeau Montreal Que $4,875, B Barber Pont Viau Que $4,040, B Barry Charlottetown PEI $2,275, F Beauchemin L'Assomption Que $2,590, D Beauchesne Montreal Que $3,680, Bellevue Pathé Quebec Ltee Montreal Que $2,240, C Bennet Westmount Que $5,575, Jacques Wilbrod Benoit Enrg Montreal Que $3,500, P Biggs Ile Perrot Que $3,116, C Biname Montreal Que $2,800, A Blanchard Montreal Que $10,289, S Blasko Ingersoll Ont $2,075, B Bobbie Toronto Ont $5,400, P Bochner Montreal Que $13,709, R Boily Montreal Que $2,516, R Boire Montreal Que $5,430, M Bordeleau Laval Que $9,576, J Borenstein Montreal Que $ 2,300, G Borremans Montreal Que $2,288, H Boudreau Bertrand NB $3,000, R Brault Montreal Que $3,033, P Bridgeman Montreal Que $7,400, D Brittain Westmount Que $24,000, J Broadhead Masset BC $3,260, N Brossard Montreal Que $2,700, P Brosseau Montreal Que $2,000, M Brouillard Outremont Que $7,160, J Brown Rosemere Que $8.675, K Buck Wakefield Que $12,500, G Budner Montreal Que $18,943, Canadian Broadcasting Corporation Ottawa Ont $22,459, M Canell Montreal Que $21,615, R Capener Montreal Que $13,104, M Caron Montreal Que $4,154, L Carré Montreal Que $2,000, B Carrière Montreal Que $6,332, W Casey Montreal Que $5,408, M Cayer Montreal Que $2,160, J Chabot Montreal Que $3,000, M Champagne Montreal Que $7,950, P Chapleau Belœil Que $2,620, M Charest Montreal Que $4,750, L Chatwin Mayne Island BC $4,000, V Cholakian Montreal Que $5,500, J Churchill Montreal Que $2,735, C G Films Enrg Outremont Que $14,000, Christopher Chapman Ltd Toronto Ont $13,000, La Cimaise Ltd Toronto Ont $22,180, Cinéfactrie Montreal Que $2,500, Ciné Maquillage Enrg St Hubert Que $5,107, Cinévidéo Inc Westmount Que $10,400, S Cohen Montreal Que $3,423, R Condie Winnipeg Man $4,800, S Condie Winnipeg Man $2,850, C Corry Vancouver BC $12,945, Italo Costa Films Ltd Toronto Ont $7,575, C Côté Vancouver BC $2,000, J Coutu Montreal Que $4,975, P Cowan Montreal Que $14,665, B Cowling Ile Perrot Que $3,180, D Cowling Ile Perrot Que $15,990, M Crouillère Montreal Que $7,468, M Daemen Montreal Que $10,800, R Daigle Otterburn Park Que $4,787, C Daniel Montreal Que $11,570, M Dansereau Montreal Que $8,083, A Debellefeuille Montreal Que $3,800, L Deernsted St Mathias Que $4,671, O Denisko Toronto Ont $9,160, F Deschênes Montreal Que $2,700, K Devolpi Montreal Que $2,491, Y Dion Montreal Que $7,550, A Dostie Montreal Que $6,805, P Driessen Montreal Que $8,440, M Drolet Lachine Que $3,331, J Drouin St Laurent Que $4,000 F Dubé Montreal Que $7,185, M Duckworth Montreal Que $10,583, D Dudinsky Montreal Que $3,500, R Duncan Westmount Que $20,920, R A Duncan Regd Westmount Que $2,880, J Dyer Ottawa Ont $4,164, T Elliott Hudson Que $2,000, J Fajardo Outremont Que $3,200, M Faubert Val David Que $2,000, R Favreau Montreal Que $9,352, Les Films Jean Claude Labrecque Inc Vercheres Que $3,000, Filmwest Associates Edmonton Alta $7,030, G Fish Vancouver BC $5,800, H Fisher Montreal Que $6,875, D Fortin Outremont Que $7,605, H Foulds Maple Ridge BC $5,300, D Gagne Montreal Que $6,570, H Gagne Longueuil Que $2,600, A Gagnon Montreal Que $9,307, L Gagnon Montreal Que $2,850, M Gauthier Outremont Que $6,000, R Gauvin Moncton NB $2,040, P Germain Pierrefonds Que $4,950, S Giguère Montreal Que $6,354, H Girard Outremont Que $4,200, P Girard Montreal Que $4,665, A Girouard Moncton NB $2,100, R Glover Montreal Que $19,725, B Greene Montreal Que $19,595, Z Grgic Montreal Que $5,850, L Guilbeault Outremont Que $3,250, M Guillemin Montreal Que $9,000, R Hall Vancouver BC $7,000, M Hebert Brossard Que $13,245, D Hefferman Montreal Que $5,714, A Henderson Montreal Que $5,610, Andre Herman Regd Montreal Que $3,010, R Holt Halifax NS $2,600, I Horsky Montreal Que $13,650, C Jobin Montreal Que $4,000, G Johnson Vancouver BC $3,240, J Kalnin Burnaby BC $12,025, W Kalnin New Westminster BC $6,775, R Karstens Montreal Que $6,444, S Kerr Westmount Que $2,575, J Kirkpatrick West Vancouver BC $5,600, A Kitzanuk Montreal Que $2,597, B Klein Westmount Que $5,100, R Kroitor Montreal Que $15,000, D Kudaba Montreal Que $3,900, J Labrecque Vercheres Que $20,000, J Labrosse Dorval Que $2,952, J Laing Montreal Que $13,330, E Lambert Sutton Que $8,000, M Lanctôt St Denis sur Richelieu Que $17,500, R Lang Outremont Que $4,300, C Langlois Terrebonne Que $12,408, C Laverdière Montreal Que $2,500, C Leef St Laurent Que $8,603, G Leblanc Moncton NB $2,400, A Leduc Montreal Que $4,030, A Lenoir Longueuil Que $3,950, J Lerman Montreal Que $7,455, D Lieberman Montreal Que $6,875, A Loiseau Montreal Que $6,100, R Lower Winnipeg Man $4,000, L Lumb Scarborough Ont $16,000, L Lupien Terrebonne Que $4,720, B Mackay Westmount Que $19,364, A MacLeod Montreal Que $5,950, B McCaughry St Hubert Que $2,325, P McCaw Montreal Que $10,670, N McGovern Vancouver BC $4,000, C McWilliams Surrey BC $2,600, J Pedlar Vancouver BC $4,180, G Peloquin Montreal Que $5,920, J Perlman Montreal Que $3,772, J Piedra Montreal Que $2,046, K Pindal Montreal Que $13,000, C Poisson Toronto Ont $2,050, B Pollard Charlottetown PEI $5,675, L Portugais Montreal Que $2,475, R Pothier Montreal Que $13,290, J Potterton Montreal Que $12,645, P Pré Otterburn Park Que $4,720, Les Productions Coro Inc Outremont Que $ 2,000, Les Productions Jacques Gagne Inc Outremont Que $19,200, Gemini Productions Ltd Toronto Ont $34,200, Les Productions Klein Inc Montreal Que $12,400, D Pulgar Montreal Que $14,450, T Radford Edmonton Alta $6,250, I Rankin Montreal Que $8,360, L Rasmussen Edmonton Alta $3,915, S Raymond Montreal Que $3,461, P Raymont Montreal Que $13,015, A Razutis Vancouver BC $2,090, J Rehder Pointe Claire Que $13,766, Ernest Reid Films Ltd Montreal Que $4,000, T Reid Montreal Que $2,130, T Remerowski Montreal Que $10,500, S Robertson Montreal Que $2,000, H Rose Montreal Que $7,500, J Rottball Halifax NS $2,000, M Rousseau Rosemont Que $2,765, M Roy Verdun Que $2,448, S Roy Moncton NB $3,000, V Ryghe St Mathias Que $3,400, M Sabourin Montreal Que $3,000, V Sarkar New York City NY USA $2,000, T Schioler Montreal Que $11,600, E Schmidt Vancouver BC $2,350, P Schmidts Vancouver

SECRETARY OF STATE—*Continued*

BC $5,300, S Schouten Montreal Que $12,780, G Senecal Westmount Que $12,030, B Shaffer Outremont Que $4,290, D Shaffer New York City NY USA $2,382, N Shapiro Montreal Que $4,253, R Shapley Montreal Que $11,742, R Sharma Montreal Que $2,250, B Small Vancouver BC $5,172, D Smith Westmount Que $2,045, L Smith Montreal Que $8,260, M Smith Vancouver BC $3,940, V Soul Montreal Que $4,937, M Sparks Ottawa Ont $2,050, P Starr Montreal Que $11,355, F Steele Montreal Que $3,320, C Stevens Outremont Que $3,950, G Thomas Montreal Que $12,846, G Toole Outremont Que $11,200, D Tremblay Montreal Que $ 2,900, S Trow Outremont Que $3,290, P Van Lamsweerde Montreal Que $6,750, G Vansier Montreal Que $13,200, P Veilleux Longueuil Que $12,100, R Verge St Lambert Que $10,599, S Viau Montreal Que $9,265, M Viljoen Outremont Que $9,290, M Wachniuc Montreal Que $2,680, F Wagner Westmount Que $2,625, G Walker Montreal Que $15,952, R Webber Dollard des Ormeaux Que $4,427, J Weiner New York City NY USA $5,604, J Weldon Montreal Que $12,880, West Baffin Eskimo Corporation Ltd Cape Doreset NWT $12,404, T Westman Vancouver BC $6,275, G Weston Markham Ont $2,500, A Wheeler Edmonton Alta $4,855, J White Montreal Que $2,560, S Wodolawsky Montreal Que $12,000, M Wong Downsview Ont $3,956, L Wright Outremont Que $4,125.

Performers Fees $221,278—M Forrester Toronto Ont $3,000, R France Montreal Que $2,400, S Gillard Toronto Ont $2,000, L Guilbeault Outremont Que $6,165, R Lafontaine Montreal Que $2,635, Lantz Office Inc (Agent for R Burton) New York City NY USA $2,020, J Lapointe Ville Mont Royal Que $10,394, G Lecuyer Montreal Que $3,004, E McNamara Toronto Ont $3,226, N Mancuso Toronto Ont $2,162, M Mercure Montreal Que $10,000, M Sabourin Beloeil Que $22,350, V Valenta Montreal Que $3,000, H Webster Elmwood Ont $2,875, J Welsh Toronto Ont $3,776.

Musicians Fees $118,059—Pierre F Brault Inc Montreal Que $3,347, W Brooks Montreal Que $22,359, L Crosley Low Que $6,620, A Huggett Ottawa Ont $2,000, The Huggett Family Ottawa Ont $5,347, B Low Montreal Que $9,286, A Phillip Chomedey Que $4,063, Les Productions François Dompierre Inc Montreal Que $17,770, N Roger Chomedey Que $2,757

Technicians Fees $346,564—Paul Abram Vancouver BC $13,025, G Anuza Outremont Que $3,297, S Beauchemin Longueuil Que $9,072, C Beaugrand St Jean Baptiste de Rouville Que $5,937, J Blain St Jean Baptiste de Rouville Que $6,243, W Bradley St Laurent Que $5,694, Roger Cadieux Enrg Montreal Que $2,857, D Carrière Montreal Que $3,196, D Caulfield Montreal Que $13,366, Jacques Chevigny Enrg Montreal Que $7,615, A Clavier Montreal Que $16,202, A Corneau Montreal Que $4,209, A Croll Dorval Que $6,148, D Deslauriers Montreal Que $6,116, P Desrochers Montreal Que $8,919, S Dion Saint Laurent Que $14,445, A Dussault Montreal Que $2,714, J Fortier Montreal Que $3,868, B Heino Montreal Que $7,232, IMC Sounds Recording Don Mills Ont $2,252, A Laricca Montreal Que $8,183, D Latour Montreal Que $2,568, C Lefebvre Montreal Que $8,629, C Levy Montreal Que $7,795, J McCarthy Toronto Ont $3,204, L Marchand Montreal Que $8,389, R Marcoux St Calixte de Kilkenny Que $4,843, C Massicotte Tunisia $2,565, Hughes Mignault Enrg Hemmingford Que $5,666, V Millette St Sauveur des Monts Que $7,441, W Muttart Albany PEI $2,400, Nevo Documentary Filing Toronto Ont $3,314, Gary Nichol Associates Ltd Toronto Ont $7,541, R Nichol Montreal Que $6,188, K O'Connell Chomedey Que $6,511, R O'Shaughnessy Otterburn Park Que $12,839, J Paquet Boucherville Que $8,312, R Patton Vancouver BC $7,807, G Proulx Laval des Rapides Que $15,900, J Rival Montreal Que $5,777, G Roy Lasalle Que $5,269, G St Onge Montreal Que $3,481, R Skerrett St Hubert Que $11,132, P Villard Montreal Que $6,667, G Weston Markham Ont $4,130.

Other Service Fees $1,825,072—L Adams Vancouver BC $2,400, Adcom Research Ltd Toronto Ont $3,900, John R Allen New York City NY USA $7,828, A Angus Turtleford Sask $2,200, Association of Motion Picture and Television Producers Inc Los Angeles Cal USA $10,200, D Auger Winnipeg Man $5,089, D Bairstow Beaurepaire Que $2,902, H Barash Montreal Que $2,587, L Bartlett Dollard des Ormeaux Que $4,029, P Bedard Montreal Que $3,777, C Bednar Montreal Que $5,309, Rita Beliveau Moncton NB $8,598, R Beny Rome Italy $4,000, R Bettman Westmount Que $2,741, S Blais Montreal Que $2,434, B Bobbie Toronto Ont $4,675, N Bouchard Montreal Que $6,265, J Boucher Pierrefonds Que $5,225, J Boivers Montreal Que $10,000, Brais Frigon Hanley & Associates Limited Ottawa Ont $6,369, J Brett Halifax NS $3,900, C Brow Montreal Que $14,495, Bob Browning Regd Chateauguay Que $2,745, C Bujold Montreal Que $6,433, Canadian Corps of Commissionaires Montreal Que $194,696, Canadian Film Institute Ottawa Ont $25,000, L Carignan Montreal Que $2,625, J Carreau Montreal Que $3,000, L Chatwin Mayne Island BC $15,761, S Chislett Halifax NS $3,000, J Cleinge Ottawa Ont $15,000, J Colombo Toronto Ont $2,000, Corporation des Films Mutuels Montreal Que $5,000, L Cote Sherbrooke Que $2,600, S Cote Montreal Que $3,760, L Craig Montreal Que $4,250, C R O P Inc Montreal Que $2,400, Peter Christopher Toronto Ont $2,200, Peter Croydon Photography Ltd Toronto Ont $26,580, F Dacosta Montreal Que $8,279, M Daemen Montreal Que $2,029, R Dale Toronto Ont $2,831, P Dessureault St Stanislas Que $7,664, John De Visser Photographer Ltd Willowdale Ont $3,600, J Domville Montreal Que $13,596, N Dupere St Boniface Man $3,100, D Dudinsky Montreal Que $9,300, R Dupuis St Laurent Que $2,040, Dymaxion Research Ltd Halifax NS $21,960, J Eglington Ottawa Ont $3,800, N Enright Halifax NS $2,932, S Eriksen Vancouver BC $13,615, J Farncomb Toronto Ont $2,641, K Ferris Montreal Que $2,400, Film Frontiers Ltd Edmonton Alta $4,500, J Finesmith Montreal Que $18,070, H Fisher Montreal Que $7,595, J Fletcher Montreal Que $7,359, M Flood Westmount Que $2,500, R Franco Saskatoon Sask $2,900, L Gaudet Montreal Que $4,680, V Gauthier Montreal Que $11,731, J Glinn Rawdon Que $8,070, G Glover Montreal Que $10,400, E Godin Outremont Que $22,500, M Guerin Saint Laurent Que $3,150, C Gutsche Montreal Que $2,000, C Haines Ottawa Ont $13,600, C Halavrezos Saint John NB $2,190, R Hamel Montreal Que $17,088, M Hanna Ottawa Ont $9,400, W Hansen Outremont Que $5,750, N Harrison Vancouver BC $2,800, M Hayes Ottawa Ont $4,250, D Hefferman Montreal Que $2,000, I Hicks New York City NY USA $26,000, R Holt Halifax NS $2,925, E Horne Ottawa Ont $7,200, J Hyder Thunder Bay Ont $7,640, M Jones St John's Nfld $4,160, A Karch Clarenceville Que $2,500, P Katadotis Westmount Que $9,500, G Kelly Pierrefonds Que $3,625, P Kippling Halifax NS $4,215, Knight Graphics Ltd Montreal Que $7,863, A Kobayaski Roxboro Que $2,146, R Kroitor Montreal Que $3,373, Guy Lalumière & Associates Inc Montreal Que $10,678, M Laroche Montreal Que $7,775, C Leahy Aylmer Que $11,000, Leblanc Montpetit De Broux & Associates Montreal Que $5,463, C Leborgne Montreal Que $7,862, C Legris Montreal Que $7,830 R Levenson Ottawa Ont $5,500, P Levesque Montreal Que $2,032, A Lohnes Halifax NS $5,652, J Long West Vancouver BC $19,235, R Lussier Saint Laurent Que $3,207, I MacCormack Montreal Que $8,745, I MacDonald Toronto Ont $3,450, L MacLachlan Yellowknife NWT $11,867, C MacLeod Toronto Ont $4,400, D MacPherson Ottawa Ont $10,000, C Malenfant Outremont Que $3,075, K Marginson Halifax NS $10,191, G Martin Montreal Que $21,705, Geoffrey J Matthews Ltd Toronto Ont $2,485, A Midson Whitehaven Pa USA $5,705, J Morazain Pierrefonds Que $4,092, A Murray Outremont Que $2,870, Nielsen Ferns Ltd Toronto Ont $3,000, G Nitefor Toronto Ont $2,150, M Noel Lucerne Que $10,435, C Oberdore Toronto Ont $3,000, Government of Ontario—Education Toronto Ont $2,796, L Overy Laval Que $6,882, Parker Film Associates Inc Montreal Que $2,500, F Patterson Clifton Royal NB $3,000, J Pellemin Saint Laurent Que $2,000, L Pilon Don Mills Ont $7,780, G Pilotte Montreal Que $9,497, C Pinney West Vancouver BC

SECRETARY OF STATE—*Continued*

$16,229, E Prinn Outremont Que $7,515, R L Productions Toronto Ont $3,000, J Reeves Toronto Ont $7,200, S Reljic Burnaby BC $18,944, T Richmond Montreal Que $10,554, W Richter Ottawa Ont $9,750, Gilles Robert & Associates Inc Montreal Que $2,405, L Roberts Winnipeg Man $16,438, Rochester Institute of Technology Rochester NY USA $6,325, C Rodrigue Montreal Que $11,440, A Romanovsky Ottawa Ont $18,500, D Rosenberg Montreal Que $4,660, L Roth Montreal Que $2,950, RRED Studio Ltd Toronto Ont $13,775, R K Graphics Regd Montreal Que $5,671, Dr J Roy Montreal Que $7,600, M St Laurent Montreal Que $4,124, M Savoie St Basile Le Grand Que $2,250, School of Library Service Halifax NS $3,000, K Schwinghamer Pierrefonds Que $2,295, T Seida Montreal Que $3,270, R Semana Montreal Que $2,680, N Shakery New York City NY USA $10,000, B Simpson Montreal Que $7,300, L Sky Toronto Ont $13,499, D Snowden St John's Nfld $2,375, L Spring Toronto Ont $2,250, Square One Management Ltd Ottawa Ont $2,843, M Stankova Montreal Que $2,110, I Stern Montreal Que $2,650, M Summers Pointe Claire Que $4,175, D Sutherland Montreal Que $3,545, David Sutherland Regd Montreal Que $4,737, R Tarnovetsky Ottawa Ont $14,500, A Taylor Montreal Que $11,825, M Thibodeau Outremont Que $3,572, S Thon Hubbard NS $2,640, P Thorvaldson Toronto Ont $15,734, G Tremblay Quebec Que $2,471, S Trow Outremont Que $2,000, I Vabalis Montreal Que $15,900, D Vachon Montreal Que $2,398, V Valenta Montreal Que $22,350, P Vallely Montreal Que $11,505, R Van Der Hilst Toronto Ont $5,175, P Von Baich Farrellton Que $7,402, F Ward Blockhouse NS $13,499, G Webster Charlottetown PEI $2,500, G Wong Montreal Que $13,250, D Worobey North Vancouver BC $17,594, M Zannis Outremont Que $11,840.

Contracted Films Fees—Canada $1,913,577—Alberta Native Communications Society Edmonton Alta $92,063, Alpha Cine Service Ltd Vancouver BC $2,267, Atkinson Film Arts Ltd Ottawa Ont $28,905, Briston Films Ltd Montreal Que $27,537, G Burwash Harwood Ont $5,200, Cine Audio Ltd Edmonton Alta $3,738, Chelwynd Films Ltd Toronto Ont $9,150, Cine Sync Ltd Montreal Que $5,229, Cinévidéo Inc Montreal Que $25,200, Crawley Films Ltd Ottawa Ont $110,637, Crawley M H Video Ottawa Ont $19,060, Roger Gauthier Hull Que $6,000, Fred Gorman Films Smiths Falls Ont $13,125, Ideation Montreal Que $5,000, Image Flow Centre Ltd Vancouver BC $18,120, Intermedia Electronic Services Ltd Montreal Que $181,005, D Jack Toronto Ont $3,600, James Littleton Toronto Ont $30,088, Cliff B Lockett Hazeldean Ont $3,209, James McLean Toronto Ont $4,417, James McLean and Associates Ltd Toronto Ont $12,081, Melvana Communications Group Willowdale Ont $70,000, Mirrophonic Sound Services Ltd Toronto Ont $5,159, Mont Royal Synchro Inc Montreal Que $20,658, Dan Morris Animation Ottawa Ont $9,902, Nielsen Ferns Ltd Toronto Ont $30,000, Nimbus Film Ltd Ottawa Ont $63,905, Onyx Films Inc Montreal Que $73,739, G Parker Toronto Ont $10,100, Parker Film Associates Inc Montreal Que $5,650, Lewis Parker Toronto Ont $4,000, Les Productions Videanthropes Inc Montreal Que $20,800, Kem Perkins Animation Ltd Winnipeg Man $3,537, Bravura Productions Ltd Toronto Ont $3,000, Briston Productions Ltd Montreal Que $21,746, Cherry Film Production Ltd Regina Sask $31,562, Les Productions Cinebec Inc Montreal Que $8,640, Duek Film Productions Ltd Winnipeg Man $10,250, Image Productions Dartmouth NS $2,055, Les Productions SDA Ltd Montreal Que $13,529, Les Productions Via Le Monde Canada Inc Montreal Que $4,455, Ako Productions Ltd Toronto Ont $28,550, Ampersand Film and Videotape Productions Ltd Ottawa Ont $2,828, Boni Productions Ltd Ottawa Ont $31,460, Carleton Production Ltd Ottawa $28,687, Cinelume Productions Co Montreal Que $54,760, Noel Dodds Film Productions Ltd Scarborough Ont $12,769, Dueck Film Productions Ltd Winnipeg Man $24,920, Henning Jacobsen Productions Ltd Toronto Ont $7,540, J P L Productions Inc Montreal Que $61,362, Les Productions Librefilms Inc Montreal Que $19,500, Lawrence Marshall Productions Inc Toronto Ont $7,581, Michael Mills Productions Ltd Montreal Que $13,624, Montage Dumont Film Productions Ottawa Ont $23,613, Les Productions Prisma Inc Montreal Que $48,940, Les Productions S D A Ltd Montreal Que $14,544, Glen Warren Production Ltd Toronto Ont $63,779, YS A Productions Inc Toronto Ont $32,404, Zolov Productions Inc Westmount Que $22,049, Projex Films Inc Montreal Que $14,524, W Rowland Toronto Ont $5,000, A Schwartz Rosemere Que $8,000, D Smith Elora Ont $11,500, Frederic Stevenson Ottawa Ont $2,995, Sunrise Films Ltd Toronto Ont $6,300, Sunshine Visual Communications Ottawa Ont $4,500, Scott Films Ltd Ottawa Ont $7,962, Sonolab Inc Montreal Que $65,750, Synchro Quebec Ltd Montreal Que $30,912, Tele Montage Inc Montreal Que $30,689, T V Adams & Associates Ottawa Ont $9,690, Memorial University of Newfoundland St John's Nfld $8,875, Westminster Films Ltd Toronto Ont $53,244, Peter Whalley Morin Heights Que $2,400.

Contracted Films Fees—Foreign $62,166—National Education Information Films Ltd Bombay India $4,293, Arno Studio Copenhagen Denmark $18,035, Aventin Film Studio Munich West Germany $6,887, Glo-Vision Tokyo Japan $3,496, Japan International TV Film Exchange Inc Tokyo Japan $6,073, Seabourne Enterprises Film Productions Ltd Maindenhead England $9,500, Westminister Films Toronto Ont $6,150.

Consultants and Researchers Fees $233,110—I Ball Montreal Que $17,550, M Bryans Westmount Que $11,375, F Cameron Toronto Ont $2,250, Christopher Chapman Ltd Markham Ont $4,000, Coro Inc Outremont Que $3,500, M Duckworth Montreal Que $3,075, S Dudley Montreal Que $6,940, B Emo Montreal Que $19,466, H Girard Outremont Que $4,000, Italo Costa Films Ltd Toronto Ont $2,500, B Klein Westmount Que $2,100, D Kudaba Montreal Que $6,110, J Labrecque Verchères Que $2,000, C Laverdiere Montreal Que $5,000, C Leduc Montreal Que $2,000, D MacGillivray Halifax NS $2,975, D McGaugh Charlottetown PEI $2,160, J Oldroyd Vancouver BC $2,075, G Peloquin Montreal Que $5,100, G Potterton Westmount Que $2,000, D Poulet Montreal Que $2,000, H Poulin Mont Rolland Que $4,000, Dewar Greene Productions Toronto Ont $3,100, J Rabinovitch Montreal Que $2,170, G Toole Outremont Que $6,350, P Vallely Montreal Que $2,250.

Writers Fees $99,778—M Blackburn Mount Royal Que $6,000, D Bowie Montreal Que $3,000, L Douglas Brown Ltd Toronto Ont $3,000, M Campbell Edmonton Alta $2,000, L Gefin Montreal Que $3,000, A Goldman Montreal Que $5,225, J Harris Glen Robertson Ont $6,850, J Harrison Montreal Que $2,750, D Jack Toronto Ont $2,400, D King Winnipeg Man $2,600, J McLean Toronto Ont $4,255, P Madden Montreal Que $2,600, F Mankiewicz Outremont Que $2,000, K Mitchell Regina Sask $3,000, Oro Films Ltd Toronto Ont $6,500, D Pinard Montreal Que $5,850, Ernest Reid Films Montreal Que $3,500, A Samuels Saint Laurent Que $2,695, I Slater Vancouver BC $2,220.

National Museums of Canada

Fabrication Services—Art Price Artist Ottawa Ont $8,250, Comac Construction Co Ltd Ottawa Ont $50,821, Government of Canada—Information Canada Ottawa Ont $201,684, Hovey & Associates Ltd Ottawa Ont $5,983, J L Pickering Milestone Sask $3,600, Tom Partridge Ottawa Ont $4,600, Waring Hoffman Toronto Ont $3,414, Wolfe and Sheeldes Ottawa Ont $6,533.

Design and Display Services—Art House Graphics Inc Montreal Que $4,672, Benoit Pronovost Ottawa Ont $8,486, J Charette & Associates Ltd Hull Que $4,188, K Coleman Ottawa Ont $2,708, Design Communications Sherbrooke Que $5,327, Design Workshop Ottawa Ont $7,056, Emori Eiko Ottawa Ont $6,243, Padolsby E Erikson Ottawa Ont $19,091, Erikson Padolsky Architects Ottawa Ont $18,622, J Godsell Ottawa Ont $2,340, Government of Canada—National Film Board Ottawa Ont $2,824, Guillon Designers Ottawa Ont $11,970, Harry Hollinger Longboat Key Fla USA $2,400, E Hearn Orleans Ont $3,500, Hopping/Kovach/Grinnel Vancouver

SECRETARY OF STATE—*Continued*

BC $4,700, N Kondo Ottawa Ont $13,750, Lorrain Picot Ottawa Ont $2,844, Naoto Kondo Ottawa Ont $4,344, L Picot Ottawa Ont $8,529, Saunders McFarlane Design Consultants Inc Ottawa Ont $29,223, Wallacks Limited Ottawa Ont $2,235.

Protection Service—Alert Telephone Answering Service Ottawa Ont $12,612, AID Security Canada Ltd Ottawa Ont $8,191, British Columbia Corps of Commissionaires Vancouver BC $37,277, Canadian Corps of Commissionaires Ottawa Ont $71,384, Community Guardian Toronto Ont $16,800, Government of Canada—Supply and Services Ottawa Ont $61,888, Grant Security Services Ltd Ottawa Ont $626,242, National Protective Service Co Ltd Ottawa Ont $334,020, Universal Investigation Service Ltd Ottawa Ont $59,514.

Office Assistance—DOT Personnel Services Toronto Ont $16,488, H V Chapman & Associates Ltd Toronto Ont $8,320, Manpower Temporary Services Ottawa Ont $5,603, Miss Stacey Personnel Ottawa Ont $37,683, Miss 500 Ottawa Ont $7,810, Office Overload Ottawa Ont $182,642, Olsten Vancouver BC $6,267, Personnel Pool Ottawa Ont $15,994, Selective Temporary Placements (Ottawa) Ltd Ottawa Ont $5,382, Technical Overload Ottawa Ont $36,043.

Lecturers Services—P T E Jermyn Toronto Ont $13,415, Paskovich Associates Ltd Ottawa Ont $5,852, Peter Swann Montreal Que $2,467.

Consultants and Advisors—E S Bodzin Crysler Ont $5,143, Canada Consulting Group Toronto Ont $13,494, Com/Sult Group Inc Ottawa Ont $8,600, J Cotton Ottawa Ont $3,060, Jane Francheschini Ottawa Ont $9,412, Frazer & Otton Ottawa Ont $26,694, Laffoon Belair Associates Ltd Ottawa Ont $19,000, L S Langmead Toronto Ont $3,799, Libraid Ltd Ottawa Ont $2,630, B Merrett & J Harper Inc Montreal Que $2,756, E A Phillimore Toronto Ont $9,139, P S Ross & Partners Toronto Ont $3,000, M Segger Victoria BC $3,773, Sir Ellis Waterhouse Washington DC USA $14,175, T C Wood Ottawa Ont $4,950.

Docent—P Charbonneau Ottawa Ont $3,152, M Cheff Ottawa Ont $3,600, O Gaboury Ottawa Ont $2,230, P Oxorn Ottawa Ont $2,585.

Photographic Services—Lorne Barkley Ottawa Ont $4,950, R Garner Ottawa Ont $9,925.

Research Project—Roy Allen Ottawa Ont $8,000, F L Bates Ga USA $4,000, British Columbia Indian Language Project Victoria BC $7,200, P Beland Ottawa Ont $3,000, J Bernier Ottawa Ont $8,200, R E Blumstock Hamilton Ont $2,800, Jennifer Bowerman Edmonton Alta $3,000, R W Bredmick West Germany $4,400, J Brumley Medicine Hat Alta $28,814, C Caldorola Edmonton Alta $4,000, B Cavanagh Kingston Ont $2,400, A S Chin Mass USA $4,000, R Chin Mass USA $4,000, C Cioffi New York City NY USA $4,980, E Comisel Bucuresti Romania $3,000, E D Cook Calgary Alta $3,000, Y Couchoud Montreal Que $4,000, K E Couvillon Ottawa Ont $7,500, W Cowan Ottawa Ont $2,000, Brian Craik Hamilton Ont $4,800, Julie Cruikshank Whitehorse YT $3,200, S Curniski Saskatoon Sask $4,900, A C Dabreu Ottawa Ont $3,000, Geza de Rohan London Ont $2,600, J A Dunn Corvallis Org USA $4,160, Nathan Elberg Victoria BC $4,480, D W Ellis Vancouver BC $2,700, B Faulkner Stittsville Ont $4,500, J Geale Port Hope Ont $2,050, Jean Gergely Paris France $3,700, Jenny Gilbertson Coral Harbour NWT $3,000, D Gordon Ste Anne de Bellevue Que $7,000, D Griffin Ottawa Ont $2,032, The Gwayne Society Surrey BC $2,400, Howard C Higgings Albuquerque NM USA $3,120, I Hodkinson Kingston Ont $7,895, M C Hollos RI USA $4,000, G Houser Winnipeg Man $4,000, E M Imhoff Guelph Ont $2,585, E Ingolfsrud Toronto Ont $3,600, Takashi Irimoto Burnaby BC $4,600, B J Jamieson Ottawa Ont $4,950, J John Ottawa Ont $4,000, Thomas F Johnston Fairbanks Alaska $2,500, T F Kehoe Wis USA $2,750, L Koltun Ottawa Ont $9,000, R O Kovacs Regina Sask $3,800, J W Lauder Ottawa Ont $4,975, J Lavoie Montmorency Que $4,000, D Legros Carmacks YT $3,150, H T Lewis Edmonton Alta $3,360, T C Losey Edmonton Alta $26,678, Z McRobbie Winnipeg Man $2,600, E Marcil Orsainville Que $4,900, R S Matthews Ottawa Ont $8,965, C Morriset Ottawa Ont $2,600, D Morriset Ottawa Ont $3,200, D Naughton Borden Ont $2,350, D A Naughton Ottawa Ont $3,000, Joel Nordenstrom Ottawa Ont $2,575, R Pain Ladysmith BC $2,240, F Passchier Armethieres France $2,100, T Patridge Smiths Falls Ont $5,600, G J Patterson Org USA $2,250, A Plouffe Victoria BC $3,996, Henry Polard Toronto Ont $4,320, R A Popko Ajax Ont $2,500, R Powell Ottawa Ont $3,454, L Price Ste Foy Que $2,000, Keren Rice Toronto Ont $2,000, J T Ritter Fort McPherson NWT $4,800, D A Rivard Ottawa Ont $7,500, J Rowell Victoria BC $4,000, E Salter Calgary Alta $3,000, Polly Sargent Hazelton BC $2,075, D R Shane Ottawa Ont $14,676, N Sharma Ottawa Ont $8,000, Henry Sharp Burnaby BC $3,850, H Simard Quebec Que $2,200, J L Soubliere Ottawa Ont $2,100, P Stahl Oakville Ont $2,400, L Szabo Fredericton NB $7,100, M Szabo Stockholm Sweden $3,800, K J Tarasoff Ottawa Ont $4,900, C J Tollaksen Ottawa Ont $9,960, G Tripp Claremont Ont $7,330, R Trucco Ottawa Ont $5,777, D H Turner Winnipeg Man $3,200, University of: Arkansas Fayetteville Ark USA $78,443; Carleton Ottawa Ont $7,980 and Western Ontario London Ont $233,247, Etienne Vintze Montreal Que $2,800, C V Woodside Manotick Ont $7,500, C K Yank Pa USA $4,000.

Cataloguing—Jane Chappell Vancouver BC $2,235, E Richardson Manotick Ont $3,750, R Sketchley Victoria BC $2,076, K Tweedie Hudson Que $3,500.

Other Services—P Adams Ottawa Ont $4,500, Algonquin College of Applied Arts and Technology Ottawa Ont $3,309, Robin Ashton Auckland New Zealand $8,275, John E Beatty, Ottawa Ont $9,390, Mary H Blanchard Halifax NS $2,310, Lawrence C Bliss Edmonton Alta $3,037, C A E Brandt Ascona Switzerland $3,300, Brian Arnott Inc Toronto Ont $2,000, A Byrne Moncton NB $2,400, Bytown Railway Society Ottawa Ont $2,445, M E Campbell Ottawa Ont $2,000, B Carter Mallorytown Ont $2,300, A Carlton Ottawa Ont $4,573, J P Cho-Sik Ottawa Ont $2,000, E Collard Montreal Que $2,600, Community Guardian Co Ltd Toronto Ont $6,875, L Cunningham Ottawa Ont $2,400, S Darbyshire Ottawa Ont $2,000, Claire Darling Ont $2,000, L Degh Ind USA $2,800, S Dewdney London Ont $4,996, B E Dodge Ottawa Ont $2,200, T Fenton Edmonton Alta $3,317, R S O Ferguson Ottawa Ont $3,600, M Gauthier Ottawa Ont $3,000, Government of Canada—Public Service Commission Ottawa Ont $16,160 G Hamilton Ottawa Ont $4,960, J Russel Harper Alexandria Ont $4,000, N Hay Ottawa Ont $5,730, L Hayes Cumberland Ont $2,700, H Hollander Fla USA $4,847, M Hurley Ottawa Ont $4,750, D Judd New York City NY USA $2,187, M Kandaswani Aylmer Que $4,988, Schueler Karstad Ottawa Ont $2,290, D Kittle Senneville Que $4,000, George Know Vancouver BC $2,447, B M W Knudsen Winnipeg Man $12,000, 'Ksan Dancers Hazelton BC $24,234, R O Lafleur Ottawa Ont $6,600, D Lal Ottawa Ont $4,001, F Lamers Burnaby BC $2,100, J Larivière 111 USA $8,893, E J Loeffler Bristol England $2,000, R J Long Regina Sask $17,766, M Lyall Vancouver BC $2,333, V McGowan Ottawa Ont $2,100, P Marshall Ottawa Ont $3,400, E Martin Toronto Ont $2,580, L Matter Lakefield Que $15,100, E Munro Dunrobin Ont $2,500, Daniel Norris Welland Ont $5,800, S O'Dea St John's Nfld $3,000, Ontario Rail Association Brampton Ont $25,939, Ontario Steam & Antique Perservers Association Mississauga Ont $3,475, S Prudhomme Ottawa Ont $6,283, E Rogall Ottawa Ont $9,914, W Scott Vanier Ont $4,652, C Semzak Vancouver BC $8,575, M Shakespeare Ladysmith BC $3,000, C Smith Ottawa Ont $12,700, G W Smith Vanier Ont $4,950, D J Stewart Ottawa Ont $2,450, L Tasse Montreal Que $6,400, Toledo Museum of Art Toledo Ohio USA $20,000, Trinity College Toronto Ont $2,250, Triple-A-Aero Service Ottawa Ont $4,337, University of: Trent Peterborough Ont $7,500, D Van Eyk Waterloo Ont $3,325, K M Walker Ottawa Ont

SECRETARY OF STATE—*Continued*

$4,500, J L Warne Montreal Que $2,800, C Wentzell Saint John NB $9,680, Villow Wight Ottawa Ont $2,600, L R Williams Winnipeg Man $2,000, W Wishart Ottawa Ont $4,222.

Printing—Beauregard Press Ltd Ottawa Ont $7,596, Dollco Printing Ltd Ottawa Ont $27,854, Government of Canada—Supply and Services Ottawa Ont $62,002, Mono-Lino Ottawa Ont $11,981, Richelieu Graphics Ltd Ottawa Ont $6,748, Tri-Graphic Printing Ltd Ottawa Ont $28,282.

Data Processing—Alphatext Ltd Ottawa Ont $130,664, Comshare Ltd Ottawa Ont $20,912, Control Data Canada Ltd Ottawa Ont $8,040, Epsilon Data Systems Ltd Ottawa Ont $30,281, IBM Canada Ltd Otttawa Ont $10,625, Information Science Industries Ltd Ottawa Ont $6,061, Jeffers-Eldred Ltd Ottawa Ont $19,310, K O Mair Associates Limited Ottawa Ont $8,600, Systems Approach Ltd Ottawa Ont $43,317, Systems Dimensions Limited Ottawa Ont $42,088, Sycor International Ltd Ottawa Ont $68,303.

Photographic Services—Canadian Kinetoscope Ottawa Ont $6,000, Government of Canada—Canadian Government Photo Centre Ottawa Ont $83,424 and National Film Board Ottawa Ont $88,690, Northern Motion Picture Ottawa Ont $6,363, Richard Garner Ottawa Ont $11,360.

Public Archives

Protection Services $370,000—Canadian Corps of Commissionaires Ottawa Ont $341,056, Outaouais Security Hull Que $27,527.

Data Processing Services $84,890—Alphatext Ottawa Ont $32,320, Computel Systems Ltd Ottawa Ont $25,598, Data Logic Canada Ottawa Ont $3,895, Systems Dimension Ltd Ottawa Ont $21,001.

Other Business Services $248,791—H D Birk Scarborough Ont $4,250, BMCS Management Services Ottawa Ont $7,447, Bytown Visual Effects Ottawa Ont $53,260, Canadian Mivroform Systems Ltd Ottawa Ont $13,100, Fred F Esler Ottawa Ont $2,809, Government of Canada—Canadian Government Photo Centre Ottawa Ont $7,306, Graphic Films Ltd Ottawa Ont $2,115, Harkness Cartage Co Ltd Scarborough Ont $3,631, Malco Display Ottawa Ont $2,261, R L Regor Boucherville Que $15,832.

Clerical and Secretarial Services $74,335—Barbara's Office Personnel Ottawa Ont $3,252, Manpower Temporary Services Ottawa Ont $22,660, Office Overload Ottawa Ont $31,134, Personnel Pool Ottawa Ont $14,793.

Tuition and Other Fees $182,554—Government of Canada—Public Service Commission Ottawa Ont $80,529, Maple Leaf Language Centre Ottawa Ont $66,263.

Hospitality $4,873.

Public Service Commission

Audio Visual Production Services $136,409—M Didier Ltd Montreal Que $4,438, Miller Communication Kanata Ont $16,400.

Clerical, Typing and Stenographic Services $362,629—Automation Centre Ottawa Ont $27,451, Datacap Ltd Ottawa Ont $14,415, Office Overload Ottawa Ont $4,964.

Computer Services $155,992—Atlantic Software Philadephia Pa USA $16,781, Federal Systems of Canada ottawa Ont $30,590, Hopwood Dunlop Ottawa Ont $15,160, I B M Canada Limited Don Mills Ont $5,323, National Cash Register Canada Dorval Que $4,700, Price Waterhouse and partners Ottawa Ont $21,555, Systems Dimensions Ltd Ottawa Ont $4,117.

Examination Supervisors and Assistants $26,736.

Health Services $43,963—Impco Health Screening Toronto Ont $2,160.

Hospitality Services $27,960.

Janitorial Services $36,107.

Management Consultants and Contract Research $26,211—Government of Canada—Supply and Services—Bureau of Management Consultants Ottawa Ont $22,424.

Membership Fees Professional Associations $5,601.

Members Fees—Appeals Board $4,657.

Paper Marking Fees $3,363.

Photography Services $25,337—Government of Canada--National Film Board Ottawa Ont $20,000, ProulxBros Ottawa Ont $3,920.

Professional and Technical Consulting Services $645,080—Bernard & Leduc Hull Que $2,093, Carleton Opinion Ottawa Ont $28,382, Centre International de Recherches Montreal Que $38,000, Robert Courchene Ottawa Ont $2,500, Communication Design Consultants Ottawa Ont $19,600, Contract Educational Edmonton Alta $3,838, Government of Canada—Public Works Ottawa Ont $293,619, Frances Donegan Ottawa Ont $6,000, Editions Solset Inc Montreal Que $2,500, Eiko Emoria Inc Ottawa Ont $2,385, R W Esans Weston Ont $13,977, Ken Kendall Ottawa Ont $2,000, Kovic Communications Montreal Que $3,986, Miller Communications Kanata Ont $8,200, P Mundie & Associates Montreal Que $11,375, Edith Pahlke Ottawa Ont $2,784, PAS Action Services Ottawa Ont $2,675, Quasar Systems Ltd Ottawa Ont $4,440, Laurent Santerre Montreal Que $2,000, Sylvia Taba Grand Valley Ont $2,784, Murray Vandemoot Ottawa Ont $6,250, J Vinokur Ottawa Ont $4,800.

Protection Services $594,041—Canadian Corps of Commissionaires Ottawa Ont $22,526, Grant Security Services Ltd Ottawa Ont $437,824, SIS Protection Services Montreal Que $6,298.

Training and Educational Services $5,354,363—Algonquin College Ottawa Ont $17,435, Banff School of Fine Arts Banff Alta $29,256, Berlitz School of Languages Ottawa Ont $50,379, Michele Bourgon Hull Que $2,220, Centre Culturel et Linguistique Farés Montreal Que $347,570, Centre des Langues de Feuilles d'Erables Ltée Ottawa Ont $210,269, Dartmouth Academy Dartmouth NS $8,329, Gaetan Daoust Montreal Que $4,000 Chas Deloache Ottawa Ont $8,360, Le Centre des Jeunes et de la Culture Inc Sudbury Ont $657,551, Kepner Fegoe Assoc Montreal Que $5,500, Leacock Swimming Club Agincourt Ont $3,200, Loyalist College Belleville Ont $47,813, Maharishi Academy Ottawa Ont $5,000, Minogami Camp Quebec Que $6,720, Organization Centre d'centre de et de l'Entreprise Montreal Que $6,000, Ontario Institute of Studies Toronto Ont $27,500, Service aux Etudiants Ottawa Ont $3,059, Government of Canada—Public Service Commission—Staff Development Branch Ottawa Ont $1,474,981, Synetics Inc Cambridge Mass USA $5,555, Trois Saumons Ecole Quebec Que $4,520, Government of Ontario—Treasurer of Ontario-Ontario Civil Service Toronto Ont $762,457, University of: Illinois Urbana Ill USA $2,907, Laval Montreal Que $181,841, McGill Montreal Que $6,701, Moncton Moncton NB $672,026; Regina Regina Sask $3,390 and Toronto Toronto Ont $10,500, A M Willis Ottawa Ont $2,300.

Miscellaneous Services $374,918—Government of Canada—Public Works Ottawa Ont $16,494 and Supply and Services Ottawa Ont $195,910.

Other Types of Services $1,352.

Office of the Representation Commissioner

Other Business Services $148,844—Boisjoly & Associates Quebec Que $3,768, Suzanne P Boivin Ottawa Ont $4,270, Luc Bourgault Hull Que $14,105, Bernard Carriere Hull Que $2,480, Margaret

SECRETARY OF STATE—*Concluded*

Carson Lanark Ont $9,926, W Cathcart Toronto Ont $7,023, Winnifred Clark Summerland BC $2,784, Nancy Cruikshank Ottawa Ont $13,324, G F Delaney Ottawa Ont $11,660, Brian G Devlin Ottawa Ont $7,014, C M Duncan Ottawa Ont $4,510, Fernand Falchier Ottawa Ont $6,720, Harris G Geoffrey Ottawa Ont $9,610, Government of Canada—Supply and Services Ottawa Ont $4,507, Donald J B Huppe Ottawa Ont $12,760, Richard Lalonde St Andre Avelin Que $9,250, Marjolaine Letarte Ottawa Ont $3,420, Gilles Pare Hull Que $2,769, Daniel Pearmain Victoria BC $2,504, Michelle M Rochon Ottawa Ont $5,200, R J Topham Toronto Ont $4,100, Arthur C Tuttle Ottawa Ont $7,140.

Other Types of Services $16,008.

SOLICITOR GENERAL

Department

Educational Services $21,423—Algonquin College of Applied Arts & Technology Ottawa Ont $21,423.

Medical Services $3,427.

Protection Services $40,835—Canadian Corps of Commissionaires Ottawa Ont $40,203.

Management Consultants and Research $1,076,013—EAC Amy & Sons Ottawa Ont $14,530, ARA Consultants Toronto Ont $19,753, Michael Beaupre Ottawa Ont $3,300, Frederick Bellemare Kingston Ont $2,145, Jean Guy Bellefeuille Ottawa Ont $3,638, Walter Bennett Sherbrooke Que $4,500, Bernard de Vienne Inc Montreal Que $2,408, Reginald Bibby Downsview Ont $4,000, Maureen Callon Toronto Ont $3,739, Canada Consulting Groups Toronto Ont $36,053, Canadian Criminology & Corrections Association Ottawa Ont $8,560, G Cassidy Kingston Ont $5,898, College of Cape Breton Sydney NS $5,163, Monique Cote Hull Que $2,750, Pierre Côté Ottawa Ont $2,245, John Barton Cunningham Victoria BC $9,280, Decision Dynamics Toronto Ont $25,000, Gerald Desmarais Sherbrooke Que $16,080, Ezzat Fattah Burnaby BC $2,788, Foundation for Human Development Toronto Ont $3,200, Deborah Fox Port Moody BC $5,000, Martin Friedland Toronto Ont $5,000, Goldfarb Consultants Toronto Ont $17,000, Government of Canada—Public Works Ottawa Ont $74,862; Statistics Canada Ottawa Ont $9,990 and Supply and Services Ottawa Ont $2,212, Groupe des Communicateurs du Vieux Montreal Inc Montreal Que $8,940, Hickling Johnston Ltd Toronto Ont $107,782, John Howard Society of Nova Scotia Sydney NS $9,000, John Howard Society of Quebec Montreal Que $4,000, J J Kiessling Ottawa Ont $10,500, Glen MacDonald Willowdale Ont $5,000, Alison MacPhail Kingston Ont $2,500, K L McReynolds Ltd Thornhil Ont $4,650, Mental Health Centre Penetanguishene Ont $4,000, Frank Miller Ottawa Ont $9,300, Allan Munroe Edmonton Alta $2,593, National Council on Crime & Delinquency Hakensack NJ USA $11,083, Native Clan Organization Of Manitoba Winnipeg Man $36,300, Peat Marwick & Partners Toronto Ont $9,300, Prouse Reporting Service Hemmingford Que $14,078, Province of Ontario—Ministry of Correctional Services Ottawa Ont $12,000, Quasar Systems Ottawa Ont $7,300, QL Systems Ltd Ottawa Ont $21,000, P S Ross & Partners Ottawa Ont $46,485, Scott & Aylen Ottawa Ont $8,687, Clifford Shearing Toronto Ont $10,027, Thomas Sterritt Ottawa Ont $15,125, John Stewart Ottawa Ont $2,550, Systems Dimensions Ltd Ottawa Ont $72,564, United Way of Greater Vancouver Vancouver BC $15,000, University of: British Columbia Vancouver BC $17,950, Calgary Calgary Alta $9,757; Carleton Ottawa Ont $29,000; Montreal Montreal Que $66,815; Ottawa Ottawa Ont $15,430; Toronto Toronto Ont $85,631 and Trent Peterborough Ont $2,237, Wimmer Toews Kaufman Kraus McKay Regina Sask $43,873.

Laundry and Dry Cleaning Services $286.

Data Processing Services $169,284—Bell Canada Montreal Que $2,459, Dataline Systems Toronto Ont $5,704, Datacap Ltd Ottawa Ont $3,000, Federal Systems of Canada Ottawa Ont $10,000, Government of Canada—Communications Ottawa Ont $7,706 and Statistics Canada Ottawa Ont $18,015, George Hopkinson Kingston Ont $4,995, New York Times Sales Inc New York City NY USA $9,751, Ottawa Keypunch Services Ottawa Ont $12,379, Quasar Systems Ltd Ottawa Ont $21,000, Systems Dimensions Ltd Ottawa Ont $70,817.

Motion Picture Productions $5,906—Scott Films Ltd Ottawa Ont $5,906.

Contracted Office Services $246,593—H V Chapman and Associates Ltd Toronto Ont $27,575, DGS Group Toronto Ont $2,646, Miss 500 Ottawa Ont $6,575, The Five Hundred Ottawa Ont $6,575, Office Overload Ottawa Ont $76,086, Ottawa-Hull Bilingual Personnel Ottawa Ont $22,643, Personnel Pool Ottawa Ont $79,408, Portage Personnel Hull Que $4,546, Selective Temporary Placements Ottawa Ont $7,506.

Other Services $298,981—EAC Amy & Sons Ottawa Ont $35,853, Micheal Bowness Hazeldean Ont $3,766, Canadian Holiday Services Ltd Toronto Ont $2,500, Jules Couillard Ottawa Ont $2,100, H F Feaver Ottawa Ont $3,795, Good Business Management Inc Toronto Ont $23,864, Gottschalk & Ash Ltd Toronto Ont $23,864, Government of Canada Justice Ottawa Ont $5,771 and Supply and Services Ottawa Ont $43,927, Group Five Consulting Ltd Ottawa Ont $2,666, Jackson Smith and Associates Toronto Ont $3,563, Maureen Labonté Ottawa Ont $2,277, Linda Laushway Ottawa Ont $5,084, Mail-O-Matic Printing Ottawa Ont $3,856, Marsil Caron Barkes Designers Ltd Montreal Que $7,888, Noel Moore Productions Ltd Toronto Ont $11,226, Nethercut and Company Toronto Ont $6,748, Jacques Paris Hull Que $4,305, Photo Features Ottawa Ont $1,804, Prison Arts Foundation Brantford Ont $19,000, Programmed Communications Ltd Ottawa Ont $15,174, Province of Ontario—Ministry of Correctional Services Toronto Ont $15,779, Province of Nova Scotia—Social Services Halifax NS $15,027, Radio TV News Pointe-Claire Que $10,020, Nancy Redner Toronto Ont $3,360, The Studio Ottawa Ont $4,405.

Correctional Services

Educational Services—Staff Training $172,099—B V M Centre de Consultation Montreal Que $2,580, Frontenac Rifle and Pistol Club Kingston Ont $4,167, Government of Canada—National Defence Ottawa Ont $2,079 and Public Service Commission Ottawa Ont $56,206, Grant MacEwen Community College Edmonton Alta $12,180, L'Institut de Formation par Groupe Montreal Que $2,200, North American Guard Dog and Kenneling Services Ltd Coquitlam BC $4,122, YMCA-YWCA Kingston Ont $18,320 and New Westminster BC $18,311.

Educational Services—Inmate Training $1,292,248—Alberta Advanced Education Edmonton Alta $133,000, College Marie-Victorin Montreal Que $9,058, Commission Scolaire D'Avignon—Service d'Éducation aux Adultes Cowansville Que $4,466, Dawson College Westmount Que $40,000, Douglas College New Westminster BC $14,330, Drumheller Valley School Division No. 62 Drumheller Alta $68,084, The Frontenac County Board of Education Kingston Ont $4,095, Gouvernement du Quebec—Services des Cours par Correspondance Montreal Que $3,666 et Services de la Gestion Quebec Que $128,267, Mrs Florence Hawkey Kingston Ont $6,500, Loyalist College Belleville Ont $61,330, Memramcook Institute St Joseph NB $145,667, Mount Allison University Sackville NB $3,060, Mount Royal College Calgary Alta $32,033, Queen's University Kingston Ont $4,691, Red River Community College Winnipeg Man $53,658, School District No.62 (Sooke) Victoria BC $42,662, Andreas Peter Schroeder Mission City BC $3,095, Harley Smith Drumheller Alta $2,550, St Lawrence College Kingston Ont $310,098, Reverend Ramsey Stuart Edmonton Alta $3,110, Univer-

SOLICITOR GENERAL—*Continued*

sities of: British Columbia Vancouver BC $5,712, Manitoba Winnipeg Man $13,449; Saskatchewan Saskatoon Sask $11,269 and Victoria Victoria BC $107,150, Vancouver Institute of Transactional Analysis Vancouver BC $3,200, David C Wendeborne Winnipeg Man $3,200.

Medical Dental and Psychiatric Services $3,669,197—Dr Syed N Akhtar Dartmouth NS $2,046, Alberta Hospital Edmonton Alta $46,269, Alberta Hospital Ponoka Alta $3,440, All Saints Springhill Hospital Springhill NS $3,277, Dr J B Amara Kingston Ont $9,667, Ambulance Joly Ville des Laurentides Que $2,045, Anaesthesia Service Cowansville Que $2,196, Anaesthesia Service Kingston Ont $6,512, Drs Andrew Gilmour and Ormerod Prince Albert Sask $7,035, Dr Julien Beaudry Cowansville Que $21,937, Dr M Bowen Winnipeg Man $3,617, Dr Michael Brear Abbotsford BC $13,850. Dr W R Brewster New Westminster BC $24,470, Dr A Bull Warkworth Ont $15,046, Dr R A Burden Springhill NS $25,000, Calgary General Hospital Calgary Alta $3,886, Campbellford Memorial Hospital Campbellford Ont $2,949, Central Anaesthetic Services New Westminster BC $3,408, Dr Guy Chaussé St Vincent de Paul Que $5,359, Dr G Chesnay and L Daigle Montreal Que $6,015, Chilliwack General Hospital Chilliwack BC $5,021, Dr C J Coady and Associates New Westminster BC $4,477, Dr P Cole Peterborough Ont $2,455, Dr Bruno Cormier Montreal Que $5,850, Peter B J Dale New Westminster BC $2,572, Dr F William Danby Kingston Ont $2,494, Dental Associates Victoria BC $2,724, Dr N S T De Jager Kingston Ont $27,550, F and J M Desourdy Cowansville Que $2,023, Dr Ronald G Dickson Drumheller Alta $16,573, Dr G V Dippel Kingston Ont $4,240, Drumheller Associated Physicians Drumheller Alta $7,533, Drumheller General Hospital Drumheller Alta $6,376, Dr Gerard Duprat Cowansville Que $2,436, Dr Roland Faille Montreal Que $5,235, Foothills Hospital Calgary Alta $2,883, Dr Bruce Fraser Kingston Ont $7,941, Dr Pierre Gagné Sherbrooke Que $23,200, Dr Charles E Girouard Moncton NB $23,368, Government of Canada—National Defence Ottawa Ont $453,833 and Veterans Affairs Calgary Alta $10,256 and Montreal Que $182,332, Halifax Civic Hospital Halifax NS $3,038, Dr J W Hazlett Kingston Ont $15,982, Health Sciences Centre Winnipeg Man $12,830, Dr Gaetan Henault Montreal Que $2,498, Dr D W Hiltz Riverview NB $15,000, Holy Family Hospital Prince Albert Sask $13,441, Hôpital Brome Missisquoi Perkins Cowansville Que $9,401, Hôpital Marie Clarac Montreal Que $5,078, Hôpital Mont Sinaï Ste Agathe des Monts Que $34,761, Hôpital St Jean de Dieu Montreal Que $3,416, Hôpital St Michel Archange Quebec Que $17,719, Hôtel Dieu Hospital Kingston Ont $15,358, Dr Carlos Huerto Winnipeg Man $24,000, Imperial Optical Co Ltd Vancouver BC $2,122, Innisfail General Hospital Innisfail Alta $3,025, Institut Philippe Pinel de Montreal Montreal Que $1,318,482, Dr R N James Amherstview Ont $3,902, Dr Wolfgang G Jilek Delta BC $14,800, Dr L Johanson Selkirk Man $9,985, Dr J L Johnston Kingston Ont $7,833, Dr N Kandasamy Kingston Ont $7,785, Kingston General Hospital Kingston Ont $32,315, Kingston Psychiatric Hospital Kingston Ont $57,403, David Klassen Chilliwack BC $3,117, Laboratoire Médical Pepin Montreal Que $12,196, Dr Anand J Lall Odessa Ont $9,693, Stephen Lamb Prince Albert Sask $3,475, Dr R J Leger Moncton NB $15,000, Dr G G Leggatt Napanee Ont $11,500, Dr James Letts Calgary Alta $11,391, Dr Tsung-yi Lin Vancouver BC $4,760, Dr C E Lindenfield Gravenhurst Ont $4,547, Dr E Lipinski Vancouver BC $2,550, Dr D C MacDonald Vancouver BC $11,062, C E Marney Amherst NS $6,625, Dr James C Martin Lancaster NB $2,285, Dr R R Maruschak Newboro Ont $10,700, Mary Street Clinic Chilliwack BC $18,579, Dr S A Mateen Prince Albert Sask $4,830, Matsqui Sumas Abbotsford General Hospital Abbotsford BC $7,912, Dr R J MacCaldron Kingston Ont $22,047, M D S Laboratories Kingston Ont $8,928, Medical Clinic Innisfail Alta $8,936, Dr J H Mendes Abbotsford BC $7,090, Mental Health Centre Penetanguishene Ont $136,961, Dr P Michel Moncton NB $25,000, Drs P Y Miki C J Chouinard L D Bakos D A Pringle and F C T Cooper Abbotsford BC $6,150, Dr Milton H Miller Vancouver BC $5,040, Ministry of Health—Ambulance Services Branch Toronto Ont $3,496, Dr N E Monast Cowansville Que $31,000, Moncton Hospital Moncton NB $27,256, Montreal Anti-Tuberculosis League Inc Montreal Que $6,315, Dr Luc Morin Sherbrooke Que $3,150, Narcotic Addiction Vancouver BC $13,534, Dr A F Newman Kingston Ont $18,160, Dr G G Osborne Bath Ont $9,900, Dr Michael S Piper New Westminster BC $2,320, Dr H J Portelance Victoria BC $9,000, Province of Nova Scotia—Nova Scotia Hospital Dartmouth NS $7,672, Province of Saskatchewan—Department of Public Health Regina Sask $16,866, Dr D H Radford Kingston Ont $3,074, Royal Columbian Hospital New Westminster BC $22,678, Dr Peter A Roxburgh Calgary Alta $2,250, Dr E Ryan Amherst NS $21,000, Shaughnessy Hospital Vancouver BC $64,001, Dr P J Shoemaker Kingston Ont $2,197, Dr A Shoichet Abbotsford BC $8,778, Dr R Sivasankar Prince Albert Sask $28,159, Dr Glen W Smith New Westminster BC $3,003, Dr P M Smith Kingston Ont $11,875, Dr Sidney K Smith Drumheller Alta $4,397, Dr T K Stevenson New Westminster BC $2,630, G F Strong Rehabilitation Centre Vancouver BC $6,479, Dr P Suedfeld Vancouver BC $3,674, Dr Alfred Thibault Montreal Que $6,600, University Hospital Saskatoon Sask $6,051, Vancouver General Hospital Vancouver BC $9,641, Victoria General Hospital Halifax NS $7,154, Victoria Union Hospital Prince Albert Sask $2,673, Vimont Ambulance Laval Que $7,241, Dr D'Argenson Voyer Montreal Que $3,890, Dr L Vukovic Kingston Ont $4,128, Dr James A Waring Victoria BC $4,394, Dr D F Warner Innisfail Alta $2,182, Dr D J West Abbotsford BC $9,350, West Saint John Community Hospital Saint John NB $14,566, Dr Robert J Whyte Kingston Ont $15,600, Dr D M L Williams Kingston Ont $2,029, Dr G S Lowen Wilson Drumheller Alta $25,233, Dr Robert G Wright Abbotsford BC $2,015.

Protection Services—Commissionaires etc $971,576—Atlantic Protection Service Ltd Halifax NS $14,646, Barnes Security Services Ltd Montreal Que $21,237 and Winnipeg Man $13,709, Base Fort Patrol Ltd Calgary Alta $2,884, British Columbia Corps of Commissionaires Vancouver BC $67,479, Canadian Corps of Commissionaires—Edmonton Alta $66,864; Kingston Ont $137,672; Ottawa Ont $16,153; Regina Sask $33,935; Saint John NB $20,193; Victoria BC $14,237 and Winnipeg Man $3,879, Canadian Security Academy Calgary Alta $4,694, City of Winnipeg Winnipeg Man $2,454, Consolidated Investigation and Security Agency Inc Montreal Que $21,903, Douglas Investigation and Security Company Ltd Dartmouth NS $39,641, Dustbane Security Services Montreal Que $36,374, Government of Canada—National Defence Ottawa Ont $125,102 and Royal Canadian Mounted Police St John's Nfld $7,049, Investigation et Sécurité Canadiana Inc Montreal Que $12,297, S I S Protection Company of Quebec Ltd Montreal Que $283,365, Reliable Sentry Service Ltd Toronto Ont $10,702.

Protection Services—Dogs $49,261—North American Guard Dog and Kenneling Services Ltd Coquitlam BC $49,261.

Management Consultants and Research—Consultants $343,650—A G Abdennur Ottawa Ont $11,580, Adga Ltd Ottawa Ont $8,663, Bicks Aviation Consultants Ltd Edmonton Alta $5,000, Dr E H Botterell Kingston Ont $11,456, Break Pain and Watt Ltd Toronto Ont $5,518, Dr John R Callingham Ottawa Ont $2,947, Carleton University Ottawa Ont $2,236, Dr F C R Chalke Ottawa Ont $6,185, Marilyn Christie Kingston Ont $9,952, Craig and Kohler Architects Ottawa Ont $2,848, Victor Day Kingston Ont $4,000, Federal Systems of Canada Ottawa Ont $14,140, A Gordon Kingston Ont $7,575, Groupe de Recherche Miroir Montreal Que $2,875, Government of Canada—Communications Ottawa Ont $6,018; National Health and Welfare Ottawa Ont $2,754 and Supply and Services Ottawa Ont $66,700, Douglas Haines Abbotsford BC $20,057, John Howard Society of British Columbia Vancouver BC $3,099, P D Hunter and Associates Toronto Ont $4,900, Dr J W Ibbott Vancouver BC $3,955, Dr Gordon H Josie Toronto Ont $6,249, Dr Ashton Kerr Westmount Que $6,470, Kathleen Lippens Kingston Ont $10,900, Dr W L Marshall Kingston Ont $10,000, Dr

SOLICITOR GENERAL—*Continued*

Pierre Martel Quebec Que $6,794, Dr L B McNally Pierrefonds Que $5,137, M Newman Kingston Ont $8,020, P M Theatrical Enterprises Ltd Toronto Ont $14,400, Shirley L Smale Belleville Ont $2,867, E Solomon Bath Ont $3,026, A M Stolfa Ottawa Ont $11,863, Systems Dimensions Ltd Ottawa $18,665, Charles Vetere Kingston Ont $6,150.

Management Consultants and Research—Program Evaluation—Liaison $337,964—Ethel Allardice Vancouver BC $2,683, Allied Indian and Metis Society Kingston Ont $14,800, Andy Anderson Vancouver BC $6,900, J D Ayers Victoria BC $4,100, Donald Bailey Peterborough Ont $4,900, R W Barrington Ottawa Ont $6,150, Canadian Association in Support of the Native People Ottawa Ont $4,000, Canadian Job Therapy New Westminster BC $18,000, Dennis Chipman Dartmouth NS $6,000, Donna Clark Streetsville Ont $2,313, George Clutesi Port Alberni BC $4,900, Arina Crockett Vancouver BC $18,844, Germaine Dugas Montreal Que $3,600, Keith Fairbank Ottawa Ont $7,223, Donald Gordon Centre Kingston Ont $3,148, Phyllis Haslam Toronto Ont $3,526, Institut Philippe Pinel Montreal Que $5,000, Inter-Faith Committee on Chaplaincy in the Canadian Penitentiary Service Toronto Ont $5,000, Lawrence Lillo Vancouver BC $4,900, C W McGibbon Toronto Ont $4,900, Native Clan Organization Inc Winnipeg Man $19,800, Native Counselling Services of Alberta Edmonton Alta $41,210, Native Women's Counselling and Referral Prince Albert Sask $2,949, Nechi Institute on Alcohol and Drug Education Edmonton Alta $22,000, Operation Springboard Toronto Ont $6,400, Milo Ringham Halifax NS $4,900, P S Ross and Partners Vancouver BC $15,000, Seventh Step Society New Westminster BC $18,900, Dr J Shah Gujarat India $5,000, St Lawrence College Kingston Ont $4,112, A Thiffault Laval Que $24,679, J A Vantour Orleans Ont $24,908, Thomas W Whipple and Associates Willowdale Ont $2,845.

Laundry and Dry Cleaning Services $47,742—Luxor Ltd Laval Que $7,797, Sackville Laundry and Dry Cleaning Sackville NB $2,114, Scott's Cleaners Winnipeg Man $3,897, Snider's Cleaners Kingston Ont $2,143, Western Linen Supply Co Ltd Edmonton Alta $6,487.

Veterinary Services $3,195.

Data Processing Services $51,336—Systems Dimensions Limited Ottawa Ont $47,643.

Motion Picture Production $10,342.

Contracted Building Cleaning $66,420—Government of Canada—Public Works Toronto Ont $23,809 and Vancouver BC $4,590, Langley Building Maintenance Co Ltd Aldergrove BC $15,765, James Nofield New Westminster BC $14,728, Olympia Maintenance Co Montreal Que $5,621.

Contracted Office Personnel Services $177,713—Girl Friday Edmonton Alta $3,706, Manpower Temporary Services Saskatoon Sask $7,674, Miss 500 Ottawa Ont $98,863, Office Assistance (Canada) Ltd New Westminster BC $2,608 and Vancouver BC $8,155, Office Overload New Westminster BC $48,008 and Ottawa Ont $23,265.

Inmate Maintenance—Contracted $2,071,718—Governments of: Alberta Lethbridge Alta $2,275; British Columbia Victoria BC $121,010; New Brunswick Fredericton NB $6,699; Newfoundland St John's Nfld $291,476; Northwest Territories Yellowknife NWT $165,603; Nova Scotia Halifax NS $81,423; Quebec Quebec Que $1,383,301 and Yukon Territory Whitehorse YT $16,534.

Snow Removal $129,892—Clare Campbell Warkworth Ont $2,576, Les Entreprises Auclair et Trottier Laval Que $5,039, J Harrison Trucking Westbrook Ont $9,046, William Hastie Sackville NB $9,190, Maintenance Des Pins Inc Laval Que $44,551, Ray McCormick and Sons Ltd Springhill NS $15,218, Les Sables Fournel et Fils Inc Ste Anne des Plaines Que $37,260.

Legal Services—Employees $95,540—Ray Wolfe Connell Lightbody and Reynolds Vancouver BC $37,378, John Rowan and Jack Cram Associates Vancouver BC $44,805, Stewart Norton Norton Johns and Cove Vancouver BC $10,575, Stuart Willoughby Kingston Ont $2,750.

Legal Services—Inmates $14,472—Penitentiary Legal Services Saskatoon Sask $12,900.

Administrative Service Charges $825,110—Government of Canada—Supply and Services Ottawa Ont $825,110.

Other Services $360,957—Abell Waco Ltd Montreal Que $2,070, Arcad Laval Que $19,916, British Columbia Personnel Vancouver BC $2,095, Brodeur et Frère Enrg Cowansville Que $7,200, Burton's Sanitation Kingston Ont $3,379, Canadian Job Therapy New Westminster BC $3,400, City of Prince Albert Prince Albert Sask $2,500, J Colosimo Electronics Winnipeg Man $13,560, Container Service Company Trenton Ont $8,094, Cypress Disposal Ltd Victoria BC $3,359, Erik's Cleaning Service Edmonton Alta $8,628, Gerard Dumas Transport Montreal Que $2,285, Government of British Columbia—BC Forest Service Victoria BC $26,145, Government of Canada—Justice Ottawa Ont $11,303; National Defence Ottawa Ont $30,642 and Transport Winnipeg Man $7,079, Hotline Janitors Limited Sherwood Park Alta $28,122, Information Science Industries Ottawa Ont $11,558, Institut Philippe Pinel Montreal Que $2,500, Laval Refuse and Containers Ltd Fabreville Que $7,064, Micmac Native Friendship Society Halifax NS $3,091, A J Murtagh Ottawa Ont $2,603, National Film Board Montreal Que $10,200, Archdeacon W F Payton Prince Albert Sask $9,102, Service Sanitaire Inc Montreal Que $23,748, Smithrite Disposal Ltd Vancouver BC $5,175, Soldiers Window Cleaning Co Montreal Que $3,606, Translation Revision Interpretation Consultation Ottawa Ont $2,299, E B Weldon Dorchester NB $8,525.

After Care Services—Contracted Residential Services $3,107,160—Agence Sociale Spécialisée de Hull Inc Hull Que $90,913, Allied Indian and Metis Society Vancouver BC $36,875, Astra Society of Hamilton and District Hamilton Ont $54,315, Les Ateliers Dominique Hull Que $13,613, Bethany House Odessa Ont $2,850, Beverly Lodge Toronto Ont $11,700, British Columbia Borstal Vancouver BC $6,773, Calgary Youth Aid Centre Calgary Alta $2,560, Carrefour Nouveau-Monde Montreal Que $71,490, Centre des Services Sociaux: du Centre du Québec Trois-Rivières Que $6,899; de la Côte Nord Hauterive Que $15,708; de l'Estrie Sherbrooke Que $20,017; de Gaspé Gaspé Que $5,016; des Laurentides Joliette Que $11,165; de l'Outaouais Hull Que $4,686; de Québec Dorchester Que $7,316 et du Richelieu Longueuil Que $54,817, Elizabeth Fry Society of Kingston Ont $35,028; Ottawa Ont $10,882; Toronto Ont $3,897 and Vancouver BC $5,986, Fraser House Mission BC $6,198, The Genesis Society Rosedale BC $14,150, Government of: Alberta Edmonton Alta $131,368; British Columbia Victoria BC $125,999; Manitoba Winnipeg Man $46,141; Newfoundland St John's Nfld $32,627; New Brunswick Fredericton NB $19,065; Northwest Territories Yellowknife NWT $10,750; Saskatchewan Regina Sask $15,894 and Yukon Territory Whitehorse YT $4,711, The Hatfield Society Vancouver BC $27,650, Holly Acres Guest Lodge Langley BC $2,655, J O C Granby Inc Granby Que $18,618, John Howard Society Calgary Alta $95,085; Charlottetown PEI $12,683; Montreal Que $95,709; Regina Sask $19,073; Saskatoon Sask $4,828; Saint John NB $23,349; St John's Nfld $8,884; Sydney NS $114,968; Toronto Ont $205,960; Vancouver BC $30,027; Vernon BC $5,370 and Victoria BC $3,619, John Howard and Elizabeth Fry Society Winnipeg Man $58,363, Lake Superior House Thunder Bay Ont $31,750, Maison d'Accueil Granby Que $27,353, Maison Coopérative Rouyn Que $15,612, Maison Painchaud Quebec Que $27,290, Maple Ridge Halfway House Maple Ridge BC $6,830, Macmic Friendship Centre Halifax NS $6,680, M S A Halfway House Abbotsford BC $3,298, Native Clan Organization Inc Winnipeg Man $85,081, Native Counselling Services Edmonton Alta $26,632, Native Women's Counselling Centre

SOLICITOR GENERAL—*Concluded*

Prince Albert Sask $3,185, New Corinthians Society Vancouver BC $31,400, Phoenix Transition Society Prince George BC $4,095, Prince George Activator Society Prince George BC $24,705, Programme de Portage Relatif à la Dépendance de la Drogue Montreal Que $41,193, Rockhaven Sudbury Ont 3,048, Salvation Army of: Abbotsford BC $2,035; Calgary Alta $11,288; Edmonton Alta $4,864; Guelph Ont $2,031; Hamilton Ont $7,907; Montreal Que $10,479; Ottawa Ont $90,894; Saskatoon Sask $3,836; St John's Nfld $7,182; Toronto Ont $30,588; Vancouver BC $12,000 and Winnipeg Man $45,657, Service de Réadaptation Sociale Québec Que $20,202, Service Social de Beauce St Joseph Que $2,560, Seventh Step Society New Westminster BC $2,415; Calgary Alta $2,901 and Port Moody BC $37,580, Société d'Orientation Montreal Que $110,000, Spera Foundation Inc Montreal $3,280, St Edwards House Sherbrooke Que $80,953, St Lawrence House Montreal Que $98,325, St Leonard's House Bramalea Ont $78,885; London Ont $45,150; Toronto Ont $62,385, and Windsor Ont $54,353, St Leonard's Society Brantford Ont $20,505 and Burnaby BC $6,275, Transmute Inc Moncton NB $28,851, Tri Con Halfway Society Vancouver BC $28,358, Turning Point Inc London Ont $2,160, United Church Halfway House Winnipeg Man $71,941, Upper Room Society Victoria BC $40,993, X-Kalay Foundation St Norbert Man $20,551, Y M C A Halifax NS $72,577 and Hamilton Ont $12,109.

Special Community Projects $18,529—Bessborough Hotel Saskatoon Sask $2,033, Reverend Roy A Dungey London Ont $5,000.

Royal Canadian Mounted Police

LAW ENFORCEMENT PROGRAM

Commissaires Services $2,603,753—Canadian Corps of Commissionnaires Ottawa Ont $1,291,240 and Vancouver BC $143,126, Government of Canada—Supply and Services Ottawa Ont $15,848, Grant Security Services Ltd Ottawa Ont $373,783, SIS Protection Ltd Toronto Ont $2,342.

Consultant and Contract Services $71,780—Bell Canada Ltd Ottawa Ont $4,000, R W Evans and Associates Weston Ont $8,531, Government of Canada—National Defence Ottawa Ont $9,353 and Supply and Services Ottawa Ont $19,091, Lawrence Marshall Productions Ltd Toronto Ont $19,819, W M Mercer Ltd Ottawa Ont $4,500.

Data Processing Services $10,607.

Health and Welfare Services $3,208,393.

Hospitality $70,777.

Janitorial Services $1,873,038—A Coltelli Yellowknife NWT $43,200, Government of Canada—National Capital Commission Ottawa Ont $11,223, National Defence Ottawa Ont $2,348; Public Works Ottawa Ont $637,735 and Transport Ottawa Ont $2,175, Regina Janitorial Service Regina Sask $82,488, Servicemaster Calgary Alta $2,013.

Legal Services $117,262—Braidwood Nutall Vancouver BC $5,960, Hope Heinrich and Hanson Prince George BC $2,240, Jones Black and Gain $3,799.

Membership Fees $88,462.

Motion Picture Production $19,167—Government of Canada—National Film Board Ottawa Ont $13,500.

Photographic Services $21,675.

Training and Educational Services $671,442—Algonquin College Ottawa Ont $10,000, Anacapa Science Santa Barbara Cal USA $33,997, BP Canada Ltd Montreal Que $2,320, Bell Canada Ottawa Ont $5,525, Government of Canada—National Defence Ottawa Ont $53,456; Public Service Commission Ottawa Ont $10,785 and National Revenue Ottawa Ont $4,451, Interdata Inc Oceanport NJ USA $4,800, Pertec Corporation Los Angeles Cal USA $3,030, Potentia Consultants Ottawa Ont $2,025, University of: Alberta Edmonton Alta $4,578; British Columbia Vancouver BC $2,285; Carleton Ottawa Ont $16,794; Dalhousie Halifax NS $4,555 and Ottawa Ont $10,165.

Other Services $2,759,348—Admas Kennedy and Co Ltd Manotick Ont $2,200, Ampex of Canada Ltd Rexdale Ont $93,256, J M Carroll London Ont $8,740, H V Chapman and Associates Toronto Ont $4,292, Christina's Personnel Ottawa Ont $5,627, Crowder Communications Terrace BC $2,100, Dun and Bradstreet Toronto Ont $5,077, Government of Canada—Information Canada Ottawa Ont $16,197, Public Works Ottawa Ont $137,212 and Supply and Services Ottawa Ont $1,083,861, L and R Communications Langley BC $2,589, Miss 500 Personnel Services Ottawa Ont $19,849, Sentinel Bureau of Investigations Toronto Ont $12,024, University of Ottawa Ottawa Ont $6,640.

Professional and Special Services paid through the Department of Pubic Works—Allan Higgins and Dickerson Vernon BC $8,303, Allan Higgins and Associates Kamloops BC $9,166, Banks Spronken Lamb McManus Ltd Winnipeg Man $2,560, Beatson Finlayson Coombes Calgary Alta $9,159, Blouin and Blouin Montreal Que $9,779, R J Buggs and Associates Regina Sask $49,779, J H Cook Arch Yellowknife NWT $23,330, Forrester Scott Bowers Cooper Walls Saskatoon Sask $8,557, C A Fowler Bauld Mitchell Ltd Halifax NS $14,452, Hansom Erb Architects Vancouver BC $70,604, Ivan Mirko North Vancouver BC $18,701, Keith Consulting Engineers Regina Sask $6,216, Wm Kelly Arch Regina Sask $19,942, Leonard C Klangbell Edmonton Alta $20,249, J W Long Calgary Alta $2,970, MMP Winnipeg Man $25,088, Moore Taylor Prince Albert Sask $53,463, Murray M Cheetmam North Battleford Sask $10,391, McIntosh Workun Chervenko Arch Edmonton Alta $3,225, McKenzie Snowball Skalbania and Associates Vancouver BC $4,669, Ogilvie and Hogg Ottawa Ont $124,095, Pam Services Reg'd Ottawa Ont $2,400, Penner Lach Keeler Winnipeg Man $2,332, Reid Crowther Regina Sask $2,122, LH Ritenburg and Associates Regina Sask $13,500, K C Saunders Edmonton Alta $27,045, Saskmont Engineering Regina Sask $15,598, Soutar Condie and Associates Kamloops BC $9,166, D H Stock and Partners Regina Sask $94,410, Thompson Berwick Prat and Partners Vancouver BC $95,689, Trelle A Morrow Prince George BC $19,001, Underwood McLellan Regina Sask $2,585, Warren and Associates St John's Nfld $18,000, Weiszman and Associates Winnipeg Man $4,493.

SUPPLY AND SERVICES

ADMINISTRATION

Accounting Services $2,616.

Legal Services $1,111.

Engineering Services $4,461.

Management Consulting Services $119,454—EAC Amy & Sons Ottawa Ont $3,780, Haskins & Sells Associates Ottawa Ont $29,925, Pass Management Consulting Ottawa Ont $15,687, Price Waterhouse Associates Toronto Ont $6,637, Government of Canada—Supply and Services-Printing Operations Ottawa Ont $3,950, and Supply and Services-Supply Operations Ottawa Ont $18,775, Gilles Ste Marie Montreal Que $10,500, Thorne Riddell Ottawa Ont $19,636, C Trepanier & Associates Montreal Que $2,062.

Clerical, Stenographic and Related Duties $55,864—Kelly Girl Services of Canada Ltd Toronto Ont $2,428, Manpower Temporary Services Ottawa Ont $7,067, Miss 500 Ottawa Ont $13,978, Elizabeth A Montgomery Ottawa Ont $2,625, Personnel Pool Ottawa Ont $16,227, Victor Temporaries Ottawa Ont $10,476.

SUPPLY AND SERVICES—*Continued*

Language Training $41,855—Arluickle Ottawa Ont $2,937, Government of Canada—Public Service Commission Ottawa Ont $8,234 and Supply and Services—Bilingualism Program Ottawa Ont $19,053, Kelly Girl Services of Canada Ltd Toronto Ont $3,587, Manpower Temporary Services Ottawa Ont $5,780.

Keypunch Services $3,122—Systems Dimensions Limited Ottawa Ont $3,155.

Computer—Data Processing Services $2,263—Automation Centre of Ottawa Ltd Ottawa Ont $2,053.

Computer—Program and Systems $10,694—FEDCOM Systems Ottawa Ont $5,500, National Cash Register Co of Canada Ltd Ottawa Ont $5,194.

Associated Costs—Inter-Departmental $17,317—Centre D'Organization Scientifique de L'Entreprise Montreal Que $2,580, J B Webber Morristown NJ USA $3,217, Government of Canada—Supply and Services—Manpower Planning Ottawa Ont $3,000.

Fees-Tuition—Inter-Departmental $13,107—Government of Canada—Public Service Commission Ottawa Ont $13,060.

Associated Costs—Inter-Departmental $434,606—Government of Canada—Public Service Commission Ottawa Ont $19,307 and Public Service Commission—Staff Development Branch Ottawa Ont $315,355, Laboratoire Linguistique Quebec Que $99,964.

Consulting Fees-Inter-Departmental $3,967—Joyce Wood Ottawa Ont $3,694.

Membership Fees $14,960—Hudson Institute Canada Montreal Que $14,000.

Outside Government—Fees—Other $15,965—Berlitz School of Languages Ottawa Ont $2,611, Professional Development Institute Ottawa Ont $2,285.

Outside Government—Associated Costs $30,690—Laboratoire Linguistique Quebec Que $30,690.

Special Programs $227.

Outside Government—Fees-Tuition—University $4,719.

Protection—Commissionaires $14,291—Government of Canada—Supply and Services—Operations-Security Ottawa Ont $14,099.

Other Services—Miscellaneous $57,421—William Burnside Ottawa Ont $5,685, Government of Canada—National Health and Welfare Ottawa Ont $49,632.

Other Types of Services $1,835.

SERVICES

Payments made on behalf of Clients (BMC) $734,278—Aleph Consultants Ottawa Ont $44,445, EAC Amy & Sons Ltd Ottawa Ont $38,920, Robert Benoit Ottawa Ont $3,263, J Benson Ottawa Ont $2,400, Claude A Burdet Ottawa Ont $2,549, Cabana Seghin Inc Montreal Que $2,419, Colleen Campbell Ottawa Ont $2,048, Canada Alert Ltd Ottawa Ont $4,000, Canada Systems Group Mississauga Ont $3,000, Castonguay Associates Ottawa Ont $14,568, R Cooke Renfrew Ont $4,288, Wallace Davis Ottawa Ont $3,000, De Leuw Cather Canada Ltd Ottawa Ont $23,805, Development Planning Montreal Que $22,601, Lois Devitt Ottawa Ont $3,960, Digital Methods Ltd Ottawa Ont $12,940, Claude Dumas Franklin Que $3,222, Michel Ecrement Montreal Que $9,200, Gina Ferris Almonte Ont $2,772, T A Foulkes Ottawa Ont $13,200, T Gillies Montreal Que $10,293, Andrey Girvan Ottawa Ont $3,132, Roger Gosselin Montreal Que $4,394, Government of Canada—Supply and Services—Bureau of Management Consulting Ottawa Ont $40,322, and Supply and Services—Canadian Government Printing Bureau Ottawa Ont $4,817, L W Heguold Ottawa Ont $7,175, James Hickling Consultants Yarmouth NS $14,438, R Hohl Ottawa Ont $4,920, G R Hooper Ottawa Ont $7,760, Itendes Group Ltd Ottawa Ont $2,400, Eric Kopa Ottawa Ont $3,040, F R Laflamme Ottawa Ont $4,713, G Laplante Lachine Que $8,625, Tak Lee Ottawa Ont $9,500, Barry Malmsten Ottawa Ont $4,425, Management Research Ottawa Ont $8,625, Nick Matossian Westmount Que $30,950, J D Milne Ottawa Ont $15,955, Miska Gale and Ling Ottawa Ont $8,200, L L Mogelinsky Montreal Que $4,123, E A Montgomery Ottawa Ont $7,833, W M McCullough Ottawa Ont $5,213, John McHale Ottawa Ont $6,000, J T Nelson Ottawa Ont $43,608, Peat Marwick and Partners Montreal Que $4,865, Christine Burden Ottawa Ont $28,963, Odette Poitras Montreal Que $4,945, Quasat Systems Ltd Ottawa Ont $8,000, Claude Richard Laval Que $26,760, Richardson Management Ottawa Ont $7,875, Betty Rogers Ottawa Ont $20,800, Johan Rudnick Ottawa Ont $11,025, Andrew Sharpe Hull Que $3,915, Richard Stead Ottawa Ont $4,000, Panayotis Stoucas Ottawa Ont $8,325, System House Ltd Ottawa Ont $4,735, Systems Approach Limited Ottawa Ont $3,994, Paul Taylor Pointe Claire Que $4,254, Transcolog Consultants Ottawa Ont $32,219, K Vega Ottawa Ont $5,000, Susan Verge Ottawa Ont $4,890, Joanne Warren Montreal Que $4,203, Cissy Wong Ottawa Ont $14,445, Oksana Zyla Ottawa Ont $10,313.

Accounting Services $168,947—EAC Amy & Sons Ltd Ottawa Ont $3,570, Government of Canada—Supply and Services—Audit Services Bureau Ottawa Ont $165,317.

Engineering Services $3,945—R Desmarais Pointe Gatineau Que $3,108.

Management Consulting $1,383,302—EAC Amy & Sons Ltd Ottawa Ont $45,005, Barnett Data Systems Rockville Ont $13,294, Bastien Normandin and Barrier Montreal Que $30,750, J A Blanchard Saint John NB $24,994, Campbell Sharp & Nash Winnipeg Man $24,832, Chamberland and Tremblay Montreal Que $140,434, Clarkson and Gordon Montreal Que $43,744, Computer Support Services Mississauga Ont $2,125, Currie Coopers and Lybrand Toronto Ont $175,459, G F Curtis Cambridge Mass USA $3,399, Datacap Ltd Ottawa Ont $4,250, R J H Demers Hull Que $9,800, Drouin Paquin and Associates Montreal Que $91,625, F D P Consultants Ottawa Ont $41,856, Government of Canada—Supply and Services—Audit Services Bureau Ottawa Ont $59,632 and Supply and Services—Bureau of Management Consulting Services Ottawa Ont $91,002, W A Hunter Ltd Toronto Ont $16,815, R A Lacerte Associates Montreal Que $28,340, Larochelle and Savard Sherbrooke Que $10,520, Leetham and Simpson Ltd Montreal Que $56,446, J P Loughran Ottawa Ont $2,000, A W Maher Winnipeg Man $16,240, Miller Company Edmonton Alta $14,113, McNicol Pothecary Vancouver BC $5,061, Peat Marwick and Partners Montreal Que $58,902, Prychitko and Associates Winnipeg Man $57,506, Quasar Systems Ltd Ottawa Ont $2,966, Raymond Chabot and Martin Montreal Que $53,627, Rochford and Associates Montreal Que $22,215, Samson Belair and Cote Montreal Que $18,540, Scott and Meretsky Dartmouth NS $3,713, Shurben Co Vancouver BC $11,145, J William Simpson Dartmouth NS $8,226, Stevenson and Kellogg Toronto Ont $6,814, S E Storey and Company Winnipeg Man $10,552, Tab Enterprises Winnipeg Man $18,080, Thorne Riddell Associates Toronto Ont $66,548, Touche and Ross Halifax NS $65,272, C Trepanier Associates Montreal Que $10,750, I T Vrooman Co Winnipeg Man $2,672.

Clerical, Stenographic and Related Duties $201,448—Marie Abraham Montreal Que $4,713, Aleph Consultants Ottawa Ont $2,100, H W Chapman & Associates Ltd Ottawa Ont $8,493, Government of Canada—Supply and Services—Audit Services Bureau Ottawa Ont $3,113, Kelly Girl Services of Canada Ltd Toronto Ont $4,234, Manpower Temporary Services Ottawa Ont $8,940, Miss 500 Ottawa Ont $4,582, Office Overload Ottawa Ont $103,727, Personnel Pool Ottawa Ont $38,076, Technical Overload Ottawa Ont $5,945, Transcolog Consultants Ottawa Ont $13,256.

SUPPLY AND SERVICES—*Continued*

Language Training $66,925—Government of Canada—Supply and Services—Audit Services Bureau Ottawa Ont $50,002, Office Overload Ottawa Ont $3,461, Transcolog Consultants Ottawa Ont $4,873.

Travel—Professional Contracts $44,494—Lucies Dorais Montreal Que $3,100, Ken Elliot Ottawa Ont $2,450, J B Massicotte Ottawa Ont $4,024, Nick Matossian Westmount Que $3,492, Claude Richard Laval Que $4,085.

Computer Keypunch Services $228,580—Automation Centre of Ottawa Ltd Ottawa Ont $23,872, Datacap Ltd Ottawa Ont $19,412, Data Encoding Ottawa Ont $2,565, Data Key Systems Ltd Ottawa Ont $9,172, Dominion Computer Support Services Ltd Ottawa Ont $24,145, Office Overload Ottawa Ont $10,505, Ottawa Keypunch Services Ottawa Ont $112,641, Triquetra Services Ltd Toronto Ont $8,865.

Computer Data Processing Services $259,806—Alphatext Ltd Ottawa Ont $12,626, Automation Centre of Ottawa Ltd Ottawa Ont $3,932, Canadian General Electric Montreal Que $9,078, Computer Output Microfilming Ottawa Ont $30,704, Computer Services Montreal Que $13,915, Dominion Computer Support Services Ltd Ottawa Ont $2,033, Government of Canada—Public Archives Ottawa Ont $9,474, Honeywell Ltd Willowdale Ont $21,257, IBM Canada Ltd Don Mills Ont $23,833, SDI Associates Toronto Ont $8,390, I P Sharp Associates Ltd Toronto Ont $10,667, Systemhouse Ltd Ottawa Ont $2,529, Systems Dimensions Ltd Ottawa Ont $46,089.

Computer Programs and Systems $547,817—Alphatext Ltd Ottawa Ont $3,666, Aquila BST (1974) Ltd Ottawa Ont $12,144, Canadian General Electric Montreal Que $3,352, Consolidated Computer Don Mills Ont $5,000, Datacap Ltd Ottawa Ont $35,180, Digital Methods Ltd Ottawa Ont $44,685, Epsilon Data Systems Ltd Ottawa Ont $7,992, Etsia Engineering Ottawa Ont $5,784, Federal Systems of Canada Ottawa Ont $162,760, Government of Canada—Supply and Services—Canadian Government Printing Bureau Ottawa Ont $5,011, Honeywell Ltd Willowdale Ont $14,425, IBM Canada Ltd Don Mills Ont $50,178, R D Nickel and Associates Cambridge Ont $46,000, Quasar Systems Ltd Ottawa Ont $14,200, Seepac Systems Ltd Ottawa Ont $66,720, Systems Approach Ltd Ottawa Ont $62,641.

Photographic Services $38,445—Government of Canada—Public Archives Ottawa Ont $24,364, Lee Raeburn Willowdale Ont $6,497.

Consulting Fees—Inter-Departmental $12,288—Government of Canada—Supply and Services—Bureau of Management Consulting Ottawa Ont $11,188.

Fees-Tuition—Inter-Departmental $82,230—Government of Canada—Public Service Commission Ottawa Ont $79,387, Jeanne O'Leary Ottawa Ont $2,400.

Associated Costs—Inter-Departmental $67,413—Government of Canada—Public Service Commission Ottawa Ont $38,510, Laboratoire Linguistique Quebec Que $28,903.

Consulting Fees—Inter-Departmental $29,646—AMR International New York City NY USA $2,986, Government of Canada—Public Service Commission Ottawa Ont $24,300.

Membership Fees $2,205.

Outside Government Fees Tuition Elem $39,103—Herbert Arkin Ottawa Ont $17,325, Berlitz School of Languages Ottawa Ont $10,940; Charlyne Potvin Halifax NS $4,497.

Outside Government Fees—Other $215,187—AMR International New York City NY USA $12,896, Banff School of Advanced Management and Centre for Continuing Education Banff Alta $2,000, Berlitz School of Languages Ottawa Ont $92,754, Canadian Management Centre Montreal Que $3,430, Canadian Institute of Chartered Accountants Toronto Ont $2,780, Control Data Institute Toronto Ont $6,677, Data Processing Institute Conference 1976 Ottawa Ont $5,170, Honeywell Ltd Willowdale Ont $35,800, IBM Canada Ltd Don Mills Ont $6,095, Professional Development Institute Ottawa Ont $8,750, University of: Western Ontario London Ont $2,275 and York Downsview Ont $2,375.

Outside Government—Associated Costs $9,286.

Outside Government—Consulting Fees $15,047—Barnett Data Systems Rockville Md USA $5,412, Peat Marwick and Partners Montreal Que $8,350.

Special Programs $31,673—Samson Belair and Cote Montreal Que $30,602.

Outside Government Fees—Tuition University $46,532—Banff School of Advanced Management and Centre for Continuing Education Banff Alta $2,000, University of Western Ontario London Ont $2,275.

Protection Services—Commissionaires $230,593—Canadian Corps of Commissionaires Ottawa Ont $186,922, Grant Security Services Ltd Ottawa Ont $41,179.

Other Services—Hospitality—Other $6,894.

Other Services—Miscellaneous $9,529—Dominion Electric Protection Company Ottawa Ont $6,418.

Professional and Special Services Fees Paid to Supply Revolving Fund $49,820—Science and Engineering Acquisition Fees Ottawa Ont $3,322, Government of Canada—Supply and Services—Supply Operations Ottawa Ont $45,498.

Other Types of Services $3,801.

SUPPLY

Scientific Services $9,278,621—Ahearn & Soper Ltd Rexdale Ont $4,290, M E Aitkinson Edmonton Alta $9,040, Atlas Steels Ltd Welland Ont $6,500, Aviation Electric Ltd Saint Laurent Que $21,796, Banister Technical Service Edmonton Alta $173,662, Bank of Montreal Montreal Que $23,873, Barringer Research Rexdale Ont $227,472, Bell Northern Research Ottawa Ont $3,014, Bio Tracer Service Vancouver BC $12,000, Bird & Hale Ltd Toronto Ont $83,171, Bowmar Canada Ltd Ottawa Ont $183,814, Bristol Aeronautics Ltd Edmonton Alta $22,513, Canadair Ltd Montreal Que $5,351, Canadian Bio Research Consultants Cloverdale BC $2,403, Canadian Bio Resources Cloverdale BC $20,123, Canadian Marconi Co Montreal Que $463,274, Canadian Thin Films Ltd Burnaby BC $205,454, College Longueuil Que $11,454, College Edward Montpetit Longueuil Que $14,514, Computing Devices Co Ottawa Ont $444,783, Construction Testing Service Rexdale Ont $16,119, Council of Forest Vancouver BC $2,625, Crone Geophysics Ltd Mississauga Ont $14,406, Digital Devices Ltd Ottawa Ont $79,410, Digital Methods Ltd Ottawa Ont $162,456, Digital Services Ltd Ottawa Ont $7,691, Dilworth Secord Meagher Toronto Ont $24,787, Dominion Aluminium Fabricating Ltd Mississauga Ont $151,892, ECO Research Pointe Claire Que $57,280, Econotech Service Ltd New Westminster BC $9,257, Ecolcon Canada Ltd Belleville Ont $145,853, Entomological Society Ottawa Ont $20,962, Envirogetics Ltd Toronto Ont $95,658, Envirocon Ltd Vancouver BC $60,000, EVS Consultants Ltd Coquitlam BC $30,909, Gen Tec Inc Ste Foy Que $71,881, Geomarine Assoc Ltd Halifax NS $14,499, Gestalt International Ltd Vancouver BC $53,335, Government of Canada—Information Canada Ottawa Ont $16,243 and National Revenue Ottawa Ont $2,016, Gregory Allen Gananoque Ont $14,526, Gregory Geoscience Ltd Ottawa Ont $20,273, Gulf of Georgia Towing Co Vancouver BC $69,263, Hatch Assoc Ltd Toronto Ont $102,761, Hermes Electric Ltd Dartmouth

SUPPLY AND SERVICES—*Concluded*

NS $1,073,321, Huntec 70 Ltd Toronto Ont $199,452, Huntec 73 Ltd Toronto Ont $81,947, Impact Research Ottawa Ont $69,199, Industrial Research Ottawa Ont $18,225, Informetrica Ltd Ottawa Ont $83,867, Infrared Photo Ltd Ottawa Ont $20,931, Intera Environmental Calgary Alta $28,561, International Environmental Calgary Alta $2,287, Iotech Corp Ltd Ottawa Ont $13,016, J L J Exploration Consultants Ltd Calgary Alta $91,728, P Katadotis Montreal Que $7,379, Walter Kubiski Downsview Ont $10,722, Lady Davis Institute Montreal Que $32,832, Lakefield Resources Canada Ltd Lakefield Ont $120,772, MacDonald College Montreal Que $24,144, MacDonald Dettwiller & Assoc Vancouver BC $908,556, James F MacLaren Ltd Willowdale Ont $23,135, Magna International Inc Downsview Ont $85,597, L Dolar Mantuani Toronto Ont $25,524, McElhanney Offshore Survey Burlington Ont $75,000, McKinnon Photo Studio Glenboro Man $16,318, Micron Engineering Inc St Catharines Ont $24,192, Peter Middleton & Assoc Toronto Ont $84,050, Mississauga Solar Mississauga Ont $68,067, Morton Dodds & Partners Toronto Ont $14,381, Morrison Hershfield Guelph Ont $12,630, Nautical Electronic Labs Halifax NS $43,219, Nova Scotia Technical College Halifax NS $5,009, Ontario Research Mississauga Ont $246,118, Optech Incorporated Thornhill Ont $58,780, OJAC International Canada Inc Downsview Ont $73,522, Phillip A Lapp Ltd Ottawa Ont $35,089, Pro Tint Ltd St Jean Que $57,618, Quality Hermetics Ltd Toronto Ont $55,489, Rab Dedesco Ltd Ottawa Ont $143,012, R C A Ltd Montreal Que $236,034, British Columbia Research Vancouver BC $11,752, The Royal Society of Canada Ottawa Ont $30,844, Royal Bank of Canada Montreal Que $108,368, Scintrex Ltd Concord Ont $3,115, Scanada Consultants Ltd Ottawa Ont $12,758, Spar Aerospace Products Toronto Ont $127,798, J B Sprague Assoc Ltd Ottawa Ont $24,985, Stanley Assoc Engineering Edmonton Alta $68,090, Sciex Ltd Toronto Ont $236,073, Seakem Oceanography Ltd Victoria BC $6,324, Sed Systems Ltd Saskatoon Sask $10,084, The Sibbald Group Calgary Alta $33,202, St Lawrence Cement Co Mississauga Ont $51,688, Terratech Ltd Montreal Que $67,027, William Tron Assoc Rexdale Ont $30,200, Thomas Canning Maidstone Ont $9,766, Unican Electrochemical Montreal Que $9,878, University of: Alberta Edmonton Alta $15,785; British Columbia Vancouver BC $20,606; Concordia Montreal Que $16,415; Dalhousie Halifax NS $54,610; Guelph Guelph Ont $5,850; Manitoba Winnipeg Man $53,251; McGill Montreal Que $182,446; Montreal Montreal Que $195,000; Newfoundland Memorial St John's Nfld $49,006, Toronto Toronto Ont $200,591, Waterloo Waterloo Ont $13,986, Western Ontario London Ont $69,830; Saskatchewan Saskatoon Sask $2,609 and York Toronto Ont $31,724, Western College of Vet Medicine Hat Alta $32,726, Westinghouse Canada Ltd Montreal Que $44,463.

TRANSPORT

HEADQUARTERS PROGRAM

Accounting Services $124,890—Clarkson Gordon & Co Toronto Ont $124,890.

Computer and Data Processing Services $1,136,069—R Angus Computer Services Ltd Edmonton Alta $6,156, Automation Center of Ottawa Ltd Ottawa Ont $21,224, Bonaventure Design & Programming Ltd Ottawa Ont $9,712, Canada Systems Group Ltd Mississauga Ont $11,323, Computel Systems Ltd Ottawa Ont $21,789, Comshare Limited Rexdale Ont $34,001, Cybershare Limited Winnipeg Man $4,999, Data Logic Canada Ltd Ottawa Ont $15,266, Digital Methods Ltd Ottawa Ont $33,931, Datpro Services Ltd Calgary Alta $5,690, Federal Systems of Canada Ottawa Ont $28,028, Government of Canada—Canadian Transport Commission Ottawa Ont $21,570, Statistics Canada Ottawa Ont $2,115 and Transport Ottawa Ont $556,873, Gulf Computer Sciences Incorporated Houston Texas USA $11,845, IBM Canada Ltd Don Mills Ont $97,039, Katcard Systems Limited Ottawa Ont $5,979, Maritime Computers Ltd Halifax NS $15,173, Murray Vandernoot & Associates Ltd Ottawa Ont $17,625, National Computing Industries Atlanta Ga USA $2,575, National Research Corp Ottawa Ont $3,943, Offline Support Inc Toronto Ont $2,297, Phoenix Data Ltd Winnipeg Man $5,211, Project 2000 Computing Services Limited Ottawa Ont $8,121, Quasar Systems Ltd Montreal Que $71,469 and Ottawa Ont $13,034, Seepac Systems Ltd Ottawa Ont $3,420, I P Sharp Associates Ltd Toronto Ont $4,365, Systems Approach Ltd Ottawa Ont $116,154, Tesdata Systems Corporation Toronto Ont $8,000, Tetrad Computer Applications Ltd Vancouver BC $23,589, Woods Gordon & Co Toronto Ont $5,000.

Hospitality $30,217—Air Canada Winnipeg Man $6,109, Chateau Laurier Ottawa Ont $3,542.

Legal Services $187,154—Ogilvy Cope Porteous Montgomery Renault Clarke & Kirkpatrick Montreal Que $73,334, Miller Thompson Sedgewick Lewis & Healy Toronto Ont $113,820.

Management Consulting Services and Contract Research $9,173—Government of Canada—Supply and Services Ottawa Ont $4,599, L W McIlroy $2,500.

Membership Fees $15,075—The Conference Board in Canada Ottawa Ont $3,000, Informetrica Limited Ottawa Ont $6,500.

Protection Services $251,730—Canadian Corps of Commissionaires Ottawa Ont $128,666, National Protective Services Ottawa Ont $123,064.

Reproducing and Printing Services $4,401—Arden Baker Graphic Arts Ottawa Ont $2,408.

Stenographic Services $351,925—H V Chapman & Associates Ltd Toronto Ont $5,843, DOT Personnel Services Montreal Que $9,241, Executary Personnel Ottawa Ont $9,438, Manpower Temporary Services Ottawa Ont $3,789, Miss 500 Ottawa Ont $21,813, Miss Stacey Ottawa Ont $4,158, Office Overload Ottawa Ont $40,037, Personnel Pool Ottawa Ont $247,144, Selective Temporary Placements (Ottawa) Ltd Ottawa Ont $3,122, Technical Overload Ottawa Ont $4,107.

Technical Personnel Services $1,157,425—Air Canada Winnipeg Man $41,373, M Aronson Ottawa Ont $2,463, G A Baker Ottawa Ont $21,000, J R Baldwin Westport Ont $33,900, P F Batten Vancouver BC $10,800, Beinbaker Irwin Associates Toronto Ont $68,881, R Bourbonnais Repentigny Que $9,369, M Brown Ottawa Ont $2,500, Bruce (EDP) Services Ltd Weston Ont $4,000, H V Chapman & Associates Limited Toronto Ont $6,237, Canadian National Railway Montreal Que $4,880, Canadian Pacific Ltd Montreal Que $3,000, Corporate Design Associates Ltd Ottawa Ont $3,500, Richard J Cunningham Aylmer Que $5,000, Currie Coopers & Lybrand Ltd Montreal Que $3,340, Development Planning Associates Ltd Halifax NS $3,000, W Dodge Ottawa Ont $2,800, Fiscal & Financial Consultants Ltd Toronto Ont $3,200, Government of Canada—Canadian Transport Commission Ottawa Ont $51,271; National Defence Ottawa Ont $4,828, Public Works Ottawa Ont $20,778 and Supply and Services Ottawa Ont $105,121; Harrington Personnel Ottawa Ont $2,473, Herridge Tolmie Gray Coyne & Blair Ottawa Ont $5,000, R Higgins Halifax NS $4,900, IBI Group Toronto Ont $242,417, Informetrica Limited Ottawa Ont $25,287, E Jimenez Ottawa Ont $3,850, Libraid Ltd Ottawa Ont $40,706, Lukis Stewart Price Forbes & Co Ltd Ottawa Ont $4,800, The Maple Leaf Language Centre Ltd Ottawa Ont $25,704, Media Tapes and Transcripts Ottawa Ont $11,252, M P S Associates Ltd Winnipeg Man $59,772, Nethercut & Co Toronto Ont $3,040, Office Overload Ottawa Ont $13,019, H Ozaki Ottawa Ont $5,605, Peat Marwick & Partners Montreal Que $35,533, L Pelletier Westmount Que $3,813, Personnel Pool Ottawa Ont $41,998, Prouse Reporting Services Saskatoon Sask $34,483, Quasar Systems Montreal Que $8,685, Radio TV News Monitoring Dorval Que $2,011, P S Ross & Partners Ottawa Ont $3,250, Dr G W Stead Vancouver BC $2,000, Technical Overload Ottawa Ont

TRANSPORT—*Continued*

$21,221, Transcolog Consultants Limited Ottawa Ont $4,800, Trimac Consulting Calgary Alta $36,307, University of: McGill Montreal Que $6,578 and Queen's Kingston Ont $35,410, S Waller Ottawa Ont $3,523, F R Wilson Fredericton NB $3,782.

Training and Educational Services $157,430—AMR International Inc New York City NY USA $3,159, The Berlitz School of Languages Ottawa Ont $12,203, The Canadian Systems Group Mississauga Ont $2,500, Crawley & McCracken Co Ltd Montreal Que $6,363, Deltak Schiller Park Ill USA $5,176, DOT Personnel Services Montreal Que $2,641, Government of Canada—Public Service Commission Ottawa Ont $59,783; Transport Ottawa Ont $3,400 and Transport—Marine Ottawa Ont $2,400, IBM Canada Ltd Don Mills Ont $2,904, Northern Transportation Company Ltd Edmonton Alta $7,030, Office Overload Ottawa Ont $3,674, Personnel Pool Ottawa Ont $3,760, Dr K M Rupenthal Vancouver BC $2,000.

Training and Educational Services—Recoveries $77,495 (credit).

Other Professional and Special Services $165,695—Crawley & McCracken Co Limited Montreal Que $29,316, Government of Canada—Public Works Ottawa Ont $124,058; Supply and Services Ottawa Ont $111,032 and Transport Ottawa Ont $11,794.

MARINE TRANSPORTATION PROGRAM

Accounting Services $74,944—Cape Breton Development Corporation Sydney NS $18,324, Government of Canada—Public Works Ottawa Ont $45,322, Multiple Access Limited Don Mills Ont $11,244.

Aerial and Special Surveys $7,664,553—Aero Geometrics Ltd New Westminster BC $2,280, Aero Photo Inc Ste Foy Que $2,340, Atlantic Salvage Ltd Halifax NS $6,700, Can-Dive Services Ltd North Vancouver BC $26,250, Government of Canada—Environment Ottawa Ont $7,598,000 and Public Works Ottawa Ont $25,798.

Bonds and Insurance $1,292.

Buoy Servicing by Contract $213,755—J A Gosselin St Paul Ile aux Noix Que $5,260, Government of Canada—National Harbours Board Ottawa Ont $7,815, Jean-Paul Huneault Ville de Pierrefond Que $8,889, Alix J Kacan Balmerton Ont $3,134, Aldoria Lanteigne Middle Caraquet NB $2,258, Ben Livingston & Sons Ltd Charlottetown PEI $2,990, Lloyd's Tug & Barge Service Fort Frances Ont $5,982, Edgar MacLean Bathurst NB $5,894, Antonin Mallett Shippegan NB $4,089, Marine Enterprises Ltd Dalhousie NB $4,675, Alfred Naud Ville de Laval Que $26,035, Fred Rayner Southampton Ont $2,180, Alvin J Scott Douglastown NB $12,965, E Archie Smith Port Medway NS $2,850, G P Squires Little Current Ont $2,420, Starratt Transportation Ltd Hudson Ont $2,660, Theodore Williston Hardwicke NB $2,336.

Cleaning Services $167,942—Building Services Ltd Saint John NB $9,930, Capital Maintenance Services Ltd Halifax NS $16,187, Allan Dalziel Clyde River PEI $5,950, For-Net Inc Quebec $28,346, The Janitor Prince Rupert BC $4,320, Jet Janitor Services Ltd Stephenville Nfld $69,514, New York Window Cleaning Co Ltd Saint John NB $2,248.

Consulting Engineer Services $724,432—Acres Consulting Services Ltd Niagara Falls Ont $16,925, Adga Ltd Ottawa Ont $50,982, Captain Bia H Boggild Halifax NS $7,115, Cooper Tanner & Associates Ltd Vancouver BC $37,674, Decca Radar Canada Toronto Ont $11,052, Giffels Associates Ltd Rexdale Ont $4,873, Golder Brawner & Associates Ltd Vancouver BC $7,985, Government of Canada—Public Works Ottawa Ont $416,295, Jackson Talbot & Associates Ltd North Vancouver BC $3,000, National Boring and Sounding Inc Montreal Que $7,303, Paquet Boucher et Associes Enr Quebec Que $6,846, St Lawrence Seaway Authority Cornwall Ont $80,879, T Smith North Vancouver BC $2,480, Technical Services Ltd St John's Nfld $5,640.

Court Reporting $7,035.

Data Processing Services $295,711—Government of Canada—Transport Ottawa Ont $279,437, Shawinigan Engineering Ltd Montreal Que $16,274.

Dockage Stevedoring and Pilotage $82,409—Atlantic Pilotage Authority Halifax NS $3,449, Colley Motorships Ltd Montreal Que $13,397, Eastern Canada Towing Ltd Halifax NS $3,642, Laurentian Pilotage Authority Montreal Que $2,304, McAllister Towing Ltd Montreal Que $3,670, Northern Transportation Co Ltd Edmonton Alta $2,100, Seaspan International Ltd North Vancouver BC $37,512, Wolfe Stevedores (1968) Ltd Montreal Que $8,911.

Food Servicing by Contract $20,454—T E Carr Prince Rupert BC $4,919, Mrs. E R Carson Prince Rupert BC $2,743, Government of Canada—Transport Winnipeg Man $5,441.

Garbage Removal by Contract $45,779—J E Axworthy's Trucking East Bay NS $2,100, Leo Beazley Eastern Passage NS $7,476, B F I Waste Systems Ltd Victoria BC $2,388, Jet Janitor Services Ltd Stephenville Nfld $5,296, Services Sanitaires Champlain Ltd Ste Foy Que $4,111, Superior Sanitation Services Ltd Charlottetown PEI $2,056.

Health and Welfare Services $32,443—Government of Canada—National Health and Welfare Ottawa Ont $20,500.

Helicopter Services Operation and Maintenance by Air Services $4,632,885.

Inspection Fees (Vessels) $87,877—Associated Air Sea Equipment Dartmouth NS $3,438, Lloyds Register of Shipping Halifax NS $19,880; Montreal Que $14,800; Oakville Ont $2,330; St John's Nfld $17,449 and Vancouver BC $9,235, Northwest Marine Services Vancouver BC $3,420, Techni Inspection Beloeil Que $4,139, James F Watters Vancouver BC $3,400.

Investigation into Wrecks $30,600—Seaspan International Ltd North Vancouver BC $25,800, Underwater Visual Systems Ltd Mount Pearl Nfld $4,800.

Laundry, Towel, Dry Cleaning and Related Services $146,358—Adeline's Laundromat Hay River NWT $2,376, Bagnell's Launders and Cleaners Ltd Halifax NS $23,855, Buanderie Economie Trois Rivières Que $5,647, Buanderie Levis Ltd Quebec Que $14,096, Buanderie Sorel Nettoyeurs Sorel Que $12,408, Cousins Dry Cleaning and Laundry Co St John's Nfld $7,485, Glover's Re-Tex Cleaners Sydney NS $10,486, New System Laundry and Cleaners Ltd Saint John NB $8,447, Rupert Cleaners & Laundry Ltd Prince Rupert BC $3,232, Stern's Ltd Charlottetown PEI $6,254, Teinturerie Quebec Ste Foy Inc Ste Foy Que $2,042, Wagg's Laundry and Dry Cleaners Co Ltd Midland Ont $3,563, The White Dove Laundrette Victoria BC $10,424.

Legal Services $54,739—Government of Canada—Justice Ottawa Ont $8,600, Guy Pettigrew Sept-Îles Que $2,515, Stikeman Elliot Tamaki Mercier & Robb Montreal Que $10,650, Thibaudeau Lesage Thibaudeau & Nepveu Quebec Que $3,356.

Light Servicing by Contract $182,446—C A Anderson Castlegar BC $4,326, Tony Croucher Beaumont Nfld $2,300, Edward Agustus Davis Wesleyville Nfld $3,550, Clarence Fleming Winnipegosis Man $3,420, John Douglas Gamble Port Dover Ont $3,000, Henry Joseph Hynes Fox Island River Nfld $2,000, Alix J Kacan Balmerton Ont $2,564, Eric Lilly Sr Lewisporte Nfld $2,000, Lloyd's Tug & Barge Service Fort Frances Ont $4,894, Antonin Mallett Shippegan NB $2,800, C Mast Moosonee Ont $2,600, Mrs Lewis Miller Sheenboro Que $2,025, Anthony Power Burin Bay Arm Nfld $2,605, Alvin J Scott Douglastown NB $3,420, Starratt Transporta-

TRANSPORT—*Continued*

tion Ltd Hudson Ont $2,176, Bertram Strickland Hermitage Nfld $3,320, Upper Ottawa Improvement Co Ottawa Ont $5,900, Woodcraft Boat Works Temagami Ont $4,155.

Management Consulting and Contract Research $790,390—Artec Canada Ltd Montreal Que $115,840, Jean C Bourguignon Dorval Que $8,000, The Canada Consulting Group Toronto Ont $154,492, Stanley T Clarke West Vancouver BC $4,900, Econonix International Ottawa Ont $3,343, General Instrument Corporation Newark NJ USA $24,602, Government of Canada—Public Works Ottawa Ont $2,861 and Supply and Services Ottawa Ont $57,220; LaSalle Hydraulic Laboratory Ltd LaSalle Que $151,871, McKinsey & Company Inc Toronto Ont $60,868, Peat Marwick and Partners Toronto Ont $24,931, I C Pollack Quebec Que $62,331, D M Ripley Ingleside Ont $10,987, P S Ross & Partners Ottawa Ont $47,373, A H G Storrs Victoria BC $4,900, Morris Trevithick Associates Ltd Ottawa Ont $4,000.

Motion Picture Production and Distribution $12,018—Canfilm Screen Service Ltd Calgary Alta $3,606.

Photographic Services $49,140—Government of Canada—Canadian Government Photo Centre Ottawa Ont $7,480, J E Livernois Ltd Quebec Que $2,295.

Protection Services $741,082—Atlantic Protection Services Ltd Halifax NS $4,589, Canadian Corps of Commissionaires Halifax NS $143,595; Kingston Ont $76,851; Montreal Que $149,013; Quebec Que $61,564; Saint John NB $99,927; St John's Nfld $50,963; Victoria BC $50,963 and Windsor Ont $9,572.

Real Estate Assessors $81.

Sampling and Analysis $3,681.

Snow Removal by Contract $72,990—Eloie Boulay Gaspé Nord Que $7,600, Jean Fournier Inc Baie Comeau Que $18,220, Department of Transportation and Communication St John's Nfld $5,083, Vilmond Lessard Bergeronnes Que $2,150, Lloyd Construction Co Ltd Lowes Escuminac NB $8,957, Charles Trudel Inc Quebec Que $2,100, Northern Equipment Associates Ltd St Anthony Nfld $3,069, Service Gulf Ringuette Baie Trinité Que $5,252.

Stenographic Services $259,059—British Columbia Personnel Vancouver BC $3,040, H V Chapman & Associates Ltd Toronto Ont $10,154, DOT Personnel Services Toronto Ont $12,675, Employers Overload Toronto Ont $13,523, Harrington personnel Ottawa Ont $5,830, Office Overload Dartmouth NS $3,936, Ottawa Ont $83,618, Toronto Ont $10,354 and Vancouver BC $5,503, Ottawa-Hull Bilingual Personnel Ltd Ottawa Ont $9,629, Patton Personnel Services Ltd Vancouver BC $3,674, Personnel Pool Temporary Office Services Ottawa Ont $40,826, The 500 Selection Services Ottawa Ont $14,165.

Storage and Warehousing $8,536—Government of Canada—Supply and Services Ottawa Ont $4,268, Northern Transportation Co Ltd Edmonton Alta $2,493.

Supply Fees DSS Service $1,612,311—Government of Canada—Supply and Services Ottawa Ont $1,612,311.

Technical Personnel Services $1,878,982—Acceleration Personnel Quebec Que $17,552, Ace Personnel Service Inc Montreal Que $2,196, Adga Limited Ottawa Ont $62,969, ASLK Canada Ltd Quebec Que $14,895, Asselin Benoit Boucher Ducharme Lapointe Inc Montreal Que $3,946, Atelier D'Email Cuit Bergevin Enr Quebec Que $6,909, F G Bercha and Associates Ltd Calgary Alta $8,100, Burness Corlett & Partners Ltd Basingstoke England $20,815, Bush & Bohlman Ltd Vancouver BC $3,800, Cape Breton Development Corporation Sydney NS $338,503, Capital Convention Services Ottawa Ont $5,961, Donald Carter Ste Foy Que $5,000, Chateau Laurier Hotel Ottawa Ont $9,868, Nick Cinquino Ltd La Salle Que $2,295, Thomas Cook Canada Montreal Que $14,001, Philippe Day Inc Nouvelle Que $27,140, Delisle Theriault & Associates Longueuil Que $4,821, Derko Quebec Que $6,748, Design Team Leasing (Ontario) Ltd Toronto Ont $2,568, Dominion Diving Ltd Dartmouth NS $11,364, DOT Personnel Services Toronto Ont $2,004, Floor Fashions Ltd Saint John NB $4,511, Bill Foran Campbellton NB $2,143, Geotechnical Associates Ltd St John's Nfld $4,668, H Q Golder & Associates Ltd Mississauga Ont $7,215, Government of Canada—Communications Ottawa Ont $150,000; Public Service Commission Ottawa Ont $98,271; Public Works Ottawa Ont $190,216; Supply and Services Ottawa Ont $103,181; Transport Winnipeg Man $3,994 and Treasury Board Secretariat Ottawa Ont $20,101; M Emmanuel Gravel St Fereol Les Neiges Que $4,669, J Douglas Hermann Manotick Ont $20,000, ITT Technical and Support Services Ottawa Ont $19,729, James F MacLaren Ltd Willowdale Ont $13,374, Truman MacPherson Mulgrave NS $3,285, Mademoiselle 500 Quebec Que $4,143, National Arts Centre Ottawa Ont $7,641, Office Overload Montreal Que $12,893 and Quebec Que $13,569, Papineau Machine Shop Inc Montreal Que $2,191, Port Arthur Shipbuilding Company Thunder Bay Ont $18,436, Corporation of the City of Sault Ste Marie Ste Marie Ont $10,804, I P Sharp Associates Ltd Ottawa Ont $8,927, Shawinigan Engineering Ltd Montreal Que $30,489, Simjac Marine Ltd Prescott Ont $10,000, F & R Smith Towing Co Ltd Burnaby BC $5,000, St Lawrence Seaway Cornwall Ont $25,379, Technical Overload Ottawa Ont $13,997, Trans Canada Underwater Divers Enrg MacMasterville Que $5,260, Turcotte Marine Enrg Ste Foy Que $18,400, Underwater Visual Systems Ltd Mount Pearl Nfld $2,520, University of: New Brunswick Fredericton NB $2,000 and Toronto Toronto Ont $3,735, Wesco Canada Ltd Moncton NB $4,696, Western Engineering Service Ltd Thunder Bay Ont $2,713, Preston Wilcox Seal Cove NB $4,100, Woods Gordon and Co Toronto Ont $24,500.

Telecommunication Services Operations and Maintenance by Air Services $11,726,216.

Tenant Services by Public Works $22,735.

Training and Educational Services $294,961—Bailey Meter Co Ltd Pointe Claire Que $9,450, Government of Canada—Public Service Commission Ottawa Ont $49,879, Sogreah Grenoble France $17,444, Westinghouse Canada Ltd Ottawa Ont $8,215.

AIR TRANSPORTATION PROGRAM

Accounting Services $13,368—Government of Canada—Supply and Services Ottawa Ont $11,865.

Aerial Surveys $25,092—Atlantic Air Surveys (1963) Ltd Dartmouth NS $14,889, J D Barnes Ltd Toronto Ont $6,375, Red Deer Regional Planning Red Deer Alta $2,819.

Architectural Services $407,985—Blouin & Blouin Architects Montreal Que $20,925, Design Team Leasing Toronto Ont $3,018, L Fekete Toronto Ont $12,205, G J Gaudetand Associates Ltd Moncton NB $19,000, Government of Canada—National Research Council Ottawa Ont $2,567, Rodger Morais Que $2,319, Page and Steele Architects Toronto Ont $325,250, St Gelais de Tremblay Ste Foy Que $22,359.

Bonds and Insurance Services $4,015—Tomenson Saunders Whitehead Associates Calgary Alta $4,015.

Building and Cleaning Services $3,276,770—A & A Service Co Vancouver BC $105,586, Ace Window Services Calgary Alta $3,144, Acme Window Cleaner Ltd Kingston Ont $2,500, Air Dale Ltd Sault Ste Marie Ont $2,774, Allied Aviation Services Co of Newfoundland Gander Nfld $108,343, Allied Maintenance Service Halifax NS $221,670, All Kleen Services Ltd Prince Rupert BC $37,746, Allwood Building Maintenance Clearbrook BC $4,848, Als Cleaning Service Aldergrove BC $3,480, Aurora Cleaning Service Churchill Man $7,560, Banfield's Building Maintenance Markham

TRANSPORT—*Continued*

Ont $3,180, Bee Clean Company of Brandon Brandon Man $6,720, Best Cleaners and Contractor Ltd Vancouver BC $591,179, Better Building Maintenance Ltd Oromocto NB $31,625, H R Blommaert Yorktown Sask $3,631, Bob's Janitor Service Cranbrook BC $3,565, Mike Burdeny Kenora Ont $8,863, Camelot Enterprises Ltd Comox BC $8,717, Chalifour & Langevin Inc Quebec Que $73,956, June Clarkson The Pas Man $2,015, Clean View Building Services Ltd Ottawa $170,775, Conciergerie Le Valet Inc Baie Comeau Que $10,799, Consolidated Maintenance Services Ltd Toronto Ont $339,881, Custodial Supply Co Ltd Saskatoon Sask $18,625, J De Haan Hamilton Ont $3,540, Armand J C Desjardins Sandspit BC $29,927, Mary Duncan Fort Chimo NWT $6,120, Irma Fera Wiarton Ont $3,000, Ray & Pauline Franson Kamloops BC $50,767, M & P Geredzuk Williams Lake BC $16,625, M Geurts St Andrews Man $3,300, Gibbs Janitorial Service Hay River NWT $21,821, Interior Janitors Quesnel BC $11,552, Norman Jacobs Penticton BC $22,436, Jet Janitor Services Ltd Stephenville Nfld $216,587, H C Johnson Calgary Alta $5,012, City of Kelowna Kelowna BC $4,015, Kings Northern Interior Cleaning Co North Bay Ont $35,934, Kingsway Building & Maintenance Burnaby BC $4,083, Guy Leblanc Toronto Ont $3,457, M C Maintenance Engraving Longueuil Que $9,130, The Maintenance Man Inc Charlottetown PEI $25,083, Thelma McNamara The Pas Man $5,792, Modern Building Cleaning Calgary Alta $226,490, Monarch Building and Cleaning Service Vancouver BC $5,817, Leo J Muise Yarmouth NS $4,400, Niagara District Airport Commission Niagara Falls Ont $2,700, Nimco Ltd Montreal Que $114,406, Maria Pauel Wiarton Ont $3,598, H A Perigord Co Ltd Sudbury Ont $84,067, Robert E Papp Port Hardy BC $24,000, Armour Pouey Services Ltd Waterloo Ont $3,184, Quality Cleaning Ltd Red Deer Alta $2,090, Michael F Rebagliati Smithers BC $17,256, Reliable Window Cleaners Co Ltd Sudbury Ont $4,100, Corporation Sanibec (Saguenay) Inc Chicoutimi Que $39,983, Sani Prop Services Inc Rimouski Que $16,495, Services Sanitaires de l'est Inc Mont Joli Que $3,511, R M Sather Churchill Man $2,200, Schmids Janitor Service Thompson Man $3,900, Sparkle Janitor Service & Window Cleaner Maple Ridge BC $7,200, Streaklers Window Services Ltd Halifax NS $6,800, C Stroud Vermilion Alta $2,009, Superior Floor & Window Cleaners Ltd Grande Prairie Alta $19,952, Marjorie & Austin Thomson Toronto Ont $2,467, Margaret Toepfler Prince George BC $2,700, The Tower Company (1961) Ltd Montreal Que $50,099, V S Services Toronto Ont $238,948, Valcourt Maintenance Inc Sept Isles Que $9,166, A J Welcher Ketch Harbour NS $4,425, White River Air Services White River Ont $2,774, D Zimmer The Pas Man $6,475.

Collection of Landing and Parking Fees $3,670—General Aviation Service Ottawa Ont $2,500.

Computer and Data Processing Services $1,471,856—Adga Ltd Ottawa Ont $13,949, Aviation Planning Services Ltd Montreal Que $21,988, B A S Software Operating Systems Ltd Ottawa Ont $8,000, Canadian General Electric Co Ltd Ottawa Ont $4,344, Computer Sciences Canada Ltd Montreal Que $24,208, Computing Devices Company Ottawa Ont $114,175, Com-Share Ltd Rexdale Ont $108,769, Data Crown Ltd Willowdale Ont $5,296, Data Line Systems Ltd Toronto Ont $4,443, De Havilland Aircraft of Canada Ltd Downsview Ont $39,082, Digital Methods Ltd Ottawa Ont $90,385, Government of Canada—Transport—Computer Services Ottawa Ont $951,937 and Public Service Commission Ottawa Ont $4,000, Jackson Smith & Associates Ltd Toronto Ont $4,500, Laffoon Belair Associates Ltd Ottawa Ont $21,355, Ian Martin Associates Ltd Toronto Ont $20,000, Tetrad Computer Applications Ltd Vancouver BC $16,949, Systems Dimensions Limited Ottawa Ont $4,452.

Engineering Consulting Services $533,493—Adga Limited Ottawa Ont $128,995, Allison and Sperry Ltd Cornwall PEI $18,929, Arsenault Arcand Gasco Inc Montreal Que $7,550, Associated Engineering Services Ltd Edmonton Alta $38,700, Canadian British Consultants Ltd Halifax NS $2,219, Canadian Design Services Co Ltd Toronto Ont $4,873, Design Team Leasing Toronto Ont $8,117, Andre Dore Ville Brossard Que $23,924, Harry Dulmage Associates Ottawa Ont $9,116, Gaudrault Pigeon Cassita Ste Foy Que $15,740, Government of Canada—Public Works Ottawa Ont $38,000, Goves Hadgson Architects Ltd Edmonton Alta $60,029, International Water Supply Ltd Barrie Ont $6,679, Jodonin Lamarre Pratte & Associates Inc Montreal Que $60,516, James E MacLaren Ltd Willowdale Ont $2,177, Roger Morais Quebec Que $11,775, Pageau Morel Lindsay & Associates Ville St Laurent Que $5,367, Pluritec Consultants Shawinigan Que $25,164, J L Richards & Associates Ltd Ottawa Ont $3,158, J F Taylor & Associates Ltd Ottawa Ont $3,216, B J Twarzyanski Ltd Thornhill Ont $13,158, Underwood McLellan & Associates Ltd Winnipeg Man $5,932, W L Wardrop & Associates Ltd Winnipeg Man $22,836, Westinghouse Canada Ltd Ottawa Ont $3,606.

Hospitality $23,244.

Laundry Dry Cleaning and Related Services $30,131—A Quarak Post de Baleine Que $2.016, Perth Whitehall Winnipeg Man $2,463.

Legal Services $37,316—Government of Canada—Justice Ottawa Ont $8,443, Guy Pettigrew Sept Isles Que $4,181.

Management Consulting Services and Contract Research $422,963—Adga Limited Ottawa Ont $61,536, E A C Amy & Sons Ltd Ottawa Ont $2,440, Aviation Planning Services Ltd Montreal Que $10,948, J P Braaksma Manotick Ont $20,500, N H Burren Ottawa Ont $4,250, Candor Learning Concept Ltd Vancouver BC $2,500, Robert L Clark Ottawa Ont $3,967, De Havilland Aircraft of Canada Ltd Downsview Ont $22,245, A F Eger Vancouver BC $3,354, J A Everts Ottawa Ont $12,448, Fodor Engineering Toronto Ont $4,674, Alan R Goodright Ottawa Ont $6,000, Government of Canada—Supply and Services-Bureau of Management Consultants Ottawa Ont $119,487, Intel Consultants Ltd Ottawa Ont $3,400, International Airport Consultants of Montreal Ltd Montreal Que $6,124, W J Johnston Ottawa Ont $9,000, D A Kasianchuk Ottawa Ont $6,000, Lalonde Valois Lamarre & Assoc Inc Montreal Que $2,029, Laventhol & Horwath Ottawa Ont $8,000, McCormick Rankin & Associates Ltd Mississauga Ont $2,407, McNeal Hildebrand & Associates Ltd Vancouver BC $24,990, Nelson Gail Rechtel Carp Ont $8,424, Patricia Nelson Edmonton Alta $4,000, Quasar Systems Ltd Ottawa Ont $2,386, Regional Marketing Surveys Ltd Vancouver BC $2,860, P S Ross and Partners Vancouver BC $18,375, H T Salisbury Ottawa Ont $2,000, Sirem Inc Montreal Que $23,791, Transportation Systems Associates Ltd Toronto Ont $5,000, R S Wallace & Associates Ltd Manotick Ont $2,437, R F Young Ottawa Ont $5,008.

Medical Services $77,151.

Membership Fees $17,377.

Messing, Lodging and Food Services $2,462,420—Canada Catering Co Ltd Toronto Ont $892,595, Frost Limited Gander Nfld $6,958, Government of Canada—Environment Ottawa Ont $2,349, Manresa Jesuit Spiritual Renewal Centre Pickering Ont $2,161, Operations and Maintenance Services Incorporated Colo USA $6,388, Provincial Government of Quebec Quebec Que $6,188, Jeanette L Smolinski Winnipeg Man $2,006, U S Services Limited Toronto Ont $1,431,804.

Messing, Lodging and Food Services recovered $4,470 CR.

Meteorological Services in support of Air Transportation $19,296,750—Government of Canada—Environment Ottawa Ont $19,282,000, Pacific Western Airlines Vancouver BC $5,500.

Operation and maintenance of Airport Terminals and Stations by Contracts $2,169,005—Air Canada Winnipeg Man $64,600, Canadian Marconi Co Ltd Montreal Que $94,194, E S B Canada Ltd Toronto Ont $3,768, Eastern Provincial Airways Gander Nfld $54,352, General Electric Motor Service Timmins Ont $10,453,

TRANSPORT—*Continued*

Government of Canada—National Defence Ottawa Ont $31,869, Hewitt Montreal Que $65,514, I T T Technical and Support Services Ottawa Ont $85,776, R L Muise Yarmouth NS $9,280, Northern Canada Power Commission Edmonton Alta $9,427, Quebecair Dorval Que $76,243, Smith Airways Ltd Swift Current Sask $46,902, Standish Bros Ltd Cookshire Que $8,795, Sunshine Landscaping Thunder Bay Ont $12,747, Tower Foundations Joint Venture Montreal Que $1,529,141, Tribec Quebec Que $6,681, Vancouver Soaring Association Vancouver BC $11,500, Yorktown Flying Services Yorktown Sask $14,961.

Operation and Maintenance of Facilities (except Airports) by Contract $208,135—B G Checo Engineering Ltd Montreal Que $54,782, Bedard Girard Ltd Montreal Que $19,812, C N Telecommunications Montreal Que $2,765, Imperial Oil Limited Montreal Que $5,724, Pacific Western Airlines Vancouver BC $96,198, R C G Construction Co Ltd Happy Valley Nfld $3,427, A Woodrow Timmins Ont $5,495.

Operation of Car Parking Areas by Contract $436,477—Agence de Sécurité Générale Inc Ste Foy Que $27,777, Canadian Corps of Commissionaires Ottawa Ont $79,773, Canadawide Parking Services Ltd Calgary Alta $165,071, S H Chalmers Windsor Ont $16,186, Kodiak Parking Services Winnipeg Man $67,218, Toronto Auto Parks (Airport) Ltd Toronto Ont $76,900.

Protection Services $7,303,319—Barnes Security Services Winnipeg Man $7,852, Canadian Corps of Commissionaires Ottawa Ont $728,960; Calgary Alta $166,881 and Edmonton Alta $106,923, Dustbane Security Services Ltd Ottawa Ont $3,661, Government of Canada—Royal Canadian Mounted Police Ottawa Ont $6,170,116, Supply and Services Ottawa Ont $9,184, Janus Investigators St John's Nfld $26,306, Labrador Aviation Services Ltd Goose Bay Lab $3,773, Sentinel Security Services (Man) Winnipeg Man $29,500, Universal Investigation Service Ltd Ottawa Ont $48,780.

Purchasing Fees $2,384,304—Government of Canada—Supply and Services Ottawa Ont $2,384,303.

Re-Imbursement of Tuition Fees $57,344.

Reproducing and Printing Services $89,553—Alberta Photo Reprographics Edmonton Alta $5,195, Alphatext Ltd Ottawa Ont $10,666, Digital Graphics Ltd Ottawa Ont $7,366, Entire Reproduction Ltd Toronto Ont $7,186, Government of Canada—Supply and Services Ottawa Ont $5,342, Hughes Owens Co Ltd Montreal Que $6,105, Intel Consultants Ltd Ottawa Ont $4,973, Northway Survey Corp Ltd Toronto Ont $2,250, Printing House Ltd Toronto $5,444, Techno-Graphic Services Ltd Dorval Que $17,804.

Scientific Services (Analysis) $21,434—Atlantic Instrumentation Services Dartmouth NS $6,248, Carleton University Ottawa Ont $7,523.

Snow Removal by Contract $282,642—Southern Construction Ltd Trepassey Nfld $9,000, Tasse Henri Argenteuil Que $2,277, Bradley Air Services Ltd Carp Ont $6,779, Jean Fournier Inc Baie Comeau Que $42,449, L & M Gallant Trucking Contracting Ltd Elmsdale NS $60,000, Mulder Bros Ltd Winnipeg Man $38,744, Pelan Construction Ltd Hauterive Que $14,975, Jacques Plourde Transport Riviere au Renard Que $2,205, W Raurke Ltd Que $51,207.

Stenographic Services $323,908—Barbara's Office Services Ottawa Ont $5,798, H V Chapman & Associates Ottawa Ont $5,598, DOT Personnel Services Toronto $3,598, Harrington Personnel Ottawa Ont $9,204, Interprovincial Personnel Placement Edmonton Alta $8,142, Miss 500 Ottawa Ont $9,434, Miss Stacey Ottawa Ont $13,194, Office Assistance Ltd Vancouver BC $15,164, Office Extras Toronto Ont $17,988, Office Overload Toronto Ont $41,113, Personnel Pool Ottawa Ont $180,718, Selective Temporary Placement Ottawa Ont $2,711.

Storage and Warehousing Services $61,306—Crismar Enterprises Ltd Ottawa Ont $3,785, Government of Canada—Supply and Services Ottawa $48,257, MacCosham Cartage Co Ltd Edmonton Alta $4,542.

Training and Educational Services $882,075—Advance Management Research New York City NY USA $4,651, Aer Lingus Irish Dublin Ireland $12,764, Air Canada Winnipeg Man $99,219, Algonquin College Ottawa Ont $8,885, American Airlines Inc Lake Success NY USA $7,569, American Management Association New York City NY USA $2,028, Arizona State University Tuscon Ariz USA $6,435, Associated Helicopter Ltd Edmonton Alta $7,978, Bell Helicopter Co Fort Worth Texas USA $5,541, Berlitz School of Languages Ottawa Ont $6,756, Boeing Commercial Airplane Co Seattle Wash USA $6,077, Board of School Trustees District #81 Fort Nelson BC $4,987, Board of School Trustees District #85 Port Hardy BC $49,352, Board of School Trustees District #5 Queen Charlotte City BC $22,881, College Ahuntsic Montreal Que $5,208, Richard J Cunningham Aylmer Que $2,475, Department of Transportation—FAA Oklahoma City Okla USA $4,596, Digital Equipment of Canada Ltd Ottawa Ont $3,003, Eastern Airlines Inc Miami Fla USA $10,682, Ferranti Packard Ltd Toronto Ont $4,880, Flight Safety International Flushing NY USA $37,739, Garrett Manufacturing Ltd Rexdale Ont $4,675, Government of Canada—Transport—Training Institute Ottawa Ont $23,910 and Public Service Commission Ottawa Ont $187,966, Great Lakes Helicopter Ltd Toronto Ont $4,800, Honeywell Ltd Scarborough Ont $5,250, Humber College Rexdale Ont $11,055, Interdata of Canada Ltd Mississauga Ont $36,288, Kelsey School Division The Pas Man $3,016, Lockheed Georgia Co Atlanta Ga USA $2,719, Management Centre of Cambridge (Can) St Catharines Ont $2,100, Management Training Centre Halifax NS $2,458, Moncton Flying Club Moncton NB $2,206, New Brunswick Institute of Technology Moncton NB $5,317, Nordair Ltd Montreal Que $12,165, Northern Alberta Institute of Technology Edmonton Alta $2,992, Northern Thunder Bird Air Ltd Prince George BC $3,200, Okanagan Helicopter Ltd Richmond BC $17,528, Pacific Southwest Airlines Vancouver BC $12,574, Pacific Western Airlines Vancouver BC $8,160, Picker X-Ray Engineering Montreal Que $4,300, Powertronic Equipment Ltd Scarborough Ont $2,011, Provincial Government of Manitoba—Finance Winnipeg Man $6,438, Red River Community College Winnipeg Man $2,024, St John's Ambulance Ottawa Ont $4,691, I P Sharp Associates Ltd Toronto Ont $6,500, Southern Alberta Institute of Technology Calgary Alta $2,935, Texas Instruments Forth Worth Texas USA $2,828, Transair Winnipeg Man $7,200, United Airlines Chicago Ill USA $34,316, United Video Ltd Ottawa Ont $2,110, University of: Montreal Montreal Que $2,200; Southern California Berkeley Cal USA $2,085 and Toronto Toronto Ont $2,765, Worldway Airlines Inc Toronto Ont $5,680, Board of School Trustees District #88 Terrace BC $7,521, Canadian National Telecommunications Montreal Que $9,600, Canadian Pacific Air Vancouver BC $11,376.

Other Professional Technical and Special Services $2,622,989—H Aass Aero Engineering Ltd Ottawa Ont $16,094, Acoustical Engineering Vancouver BC $16,295, Adga Ltd Ottawa Ont $38,270, Allo Designs Ltd Calgary Alta $2,170, Arsenault Arcand Gascon Montreal Que $9,450, Associated Engineering Services Ltd Edmonton Alta $19,944, B A S Software Operating Systems Ltd Ottawa Ont $9,500, B & D Plumbing & Heating Ltd Winnipeg Man $11,961, E F Barnes Ltd St John's Nfld $6,059, Baslaw McCarney & Mann Ltd Ottawa Ont $2,822, Beak Consultants Ltd Rexdale Ont $9,340, Berg Equipment Co of Canada London Ont $10,000, Black & MacDonald Ltd Winnipeg Man $10,214, W A Britton Ottawa Ont $2,015, H E Bromley & Associates Ltd Calgary Alta $2,471, City of Calgary Calgary Alta $564,312, Canadian Corps of Commissionaires Ottawa Ont $25,428, Canem Systems Ltd Richmond BC $3,000, Competency Systems Dartmouth NS $2,496, Computing Devices of Canada Ltd Ottawa Ont $15,606, Richard J Cunningham Aylmer Ont $5,000, Custodial Supply Co Ltd Saskatoon Sask $3,000, Digital Methods Ltd Ottawa Ont $17,391,

TRANSPORT—*Continued*

Dwor Salvor Services Calgary Alta $3,640, Felec Service Inc Colorado Springs Colo USA $16,835, Finning Tractor & Equipment Ltd Vancouver BC $2,792, General Home Furnishings Happy Valley Nfld $23,000, Government of Canada—Communications Ottawa Ont $106,525, National Film Board Ottawa Ont $5,148, National Research Council of Canada Ottawa Ont $153,042 and Supply and Services Ottawa Ont $41,130, Honeywell Limited Scarborough Ont $22,574, IBI Group Toronto Ont $8,452, Intel Consultants Ltd Ottawa Ont $4,669, Jim's Upholstery Happy Valley Nfld $6,455, Ray Jorgenson Associates of Canada Ltd Toronto Ont $4,000, King's Northern Interior Cleaning North Bay Ont $2,314, Vajtech A Kral London Ont $2,253, Labrador Aeration Services Ltd Goose Bay Lab $353,819, Beckel Lemieux Const Ltd Regina Sask $2,225, Manpower Business Service Winnipeg Man $40,602, Manresa Jesuit Spiritual Renewal Centre Pickering Ont $2,391, Ian Martin Associates Ltd Toronto Ont $28,203, D G Laren Toronto Ont $286,615, B R J Michaleski Winnipeg Man $4,500, Roger Morais Que $2,330, Gail Richter Nelson Carp Ont $11,874, Nordair Ltd Montreal Que $6,270, Norkan Lodge Co Ltd Edmonton Alta $8,692, Government of Canada—National Health and Welfare Ottawa Ont $46,046, Transport Ottawa Ont $12,193; National Defence Ottawa Ont $4,856, Office Overload Ottawa Ont $3,895, Otis Elevator Co Ltd Hamilton Ont $11,065, Pacific Western Airlines Vancouver BC $4,500, Panarctic Oils Ltd Calgary Alta $14,770, Parent et Fils Inc Charlesbourg Que $2,371, Peat Marwick & Partners Vancouver BC $15,000, Personnel Pool Ottawa Ont $10,399, Powertronic Equipment Ltd Scarborough Ont $10,825, Pritchard Engineering Ltd Winnipeg Man $2,414, Prouse Reporting Services Ottawa Ont $2,003, Quasar Systems Ltd Ottawa Ont $87,746, Quebec Labrador Construction Inc Sept Isles Que $4,000, John J Quinlan Ottawa Ont $2,952, R & M Metal Products Ltd Montreal Que $2,408, La Cite de Rouyn Rouyn Que $11,418, Royal Alexandra Hospital Edmonton Alta $2,400, Rysavry and Rysavry Ottawa Ont $5,250, St Gelais et Tremblay Ste Foy Que $64,410, St John's Ambulance Ottawa Ont $23,187, K F Salisbury Ottawa Ont $4,200, Samson & Monaghan Ltd Montreal Que $3,594, Schefferville Transport Inc Schefferville Que $2,135, H N Segal Ottawa Ont $2,832, R D Simpson Ottawa Ont $4,750, E P Sloan Ottawa Ont $4,050, Standish Bros Ltd Cookshire Que $3,835, Stevenson and Kellogg Ltd Toronto Ont $4,245, Technitrol Ltd Dorval Que $2,150, Techno Graphic Services Ltd Dorval Que $13,290, Temprotech Personnel Ottawa Ont $2,861, Transair Winnipeg Man $4,191, Tremblay Rodrique Sept Isles Que $5,243, Turbodyne Corporation Ltd Newark N J USA $7,747, Underwater Visual Systems Mount Pearl Nfld $3,213, University of Waterloo Waterloo Ont $11,826, Veronneau et Fils Ltd Montreal Que $3,140, Westinghouse Canada Ltd Ottawa Ont $2,457.

Tenancy Services $145,465—Government of Canada—Public Works Ottawa Ont $137,080.

Tuition $57,424.

SURFACE TRANSPORTATION PROGRAM

Computer and Data Processing Service $115,202—Government of Canada—Transport—Computer Services Ottawa Ont $115,202.

Hospitality $4,205.

Membership Fees $2,168.

Protection Services $7,260—Canadian Corps of Commissionaires Ottawa Ont $7,260.

Stenographic Services $124,060—DOT Personnel Services Toronto Ont $2,068, Office Overload Ottawa Ont $21,479, Personnel Pool Ottawa Ont $86,521, The 500 Ottawa Ont $12,994.

Technical Personnel Services $4,280,294—Acres Consulting Services Ltd Toronto Ont $22,885, Acoustical Engineers Vancouver BC $2,712, Adcom Research Limited Toronto Ont $70,100, A D I Limited Fredericton NB $6,345, Aercoustic Engineering Limited Rexdale Ont $2,202, Air Cushion Industries Limited Downsview Ont $3,647, R L Banks and Associates Inc Washington DC USA $7,562, Glynn & Bartlett Ottawa Ont $9,480, Bennett and Wright (Eastern) Limited Toronto Ont $13,500, British Columbia Research Vancouver BC $78,504, Canada Safety Council Ottawa Ont $39,600, Canadian Facts Company Limited Ottawa Ont $12,729, Canadian Institute of Guided Ground Transport Kingston Ont $45,744, Canadian National Railways Montreal Que $35,293, Canadian Pacific Limited Montreal Que $43,364, Canadian Pacific Consulting Services Limited Montreal Que $712, 562, Canadian Standards Association Rexdale Ont $99,770, Canalog Logistics Limited Montreal Que $206,450, Case Existological Laboratories Limited Victoria BC $34,705, Compliance Testing Incoporated Akron Ohio USA $24,732, T J Dalton St John's Nfld $10,148, Professor J Dean Fredericton NB $2,000, Deleuw Cather Canada Ltd Ottawa Ont $181,487, Dr R E Dewar Calgary Alta $2,810, M M Dillon Limited Toronto Ont $16,760, Craig Alexander Duncan Montreal Que $2,808, L'Ecole Polytechnique de Montreal Montreal Que $34,740, C Edwardson and Company Limited Montreal Que $10,962, Professor J Ellis Cranfield Bedford England $4,250, Evans Yeatman and Endal (Associates) Limited Halifax NS $32,289, Fenco Toronto Ont $9,898, Foundation of Canada Engineering Corporation Limited Toronto Ont $41,259, General Environment Corporation Springfield W Va USA $111,468, German and Milne Montreal Que $39,784, Government of Canada—National Defence Ottawa Ont $211,483, National Research Council of Canada Ottawa Ont $51,904, Public Works Ottawa Ont $16,006, Statistics Canada Ottawa Ont $24,917, Supply and Services Ottawa Ont $164,971 and Treasury Board Secretariat Ottawa Ont $6,715; Group Five Consulting Limited Ottawa Ont $3,995, Ralph Hass Waterloo Ont $10,097, Knud E Hansen Copenhagen Denmark $16,433, Hovey and Associates Limited Ottawa Ont $173,649, Industrial Research Institute of the University of Windsor Windsor Ont $43,087, Dr W D Jones and Dr R Hoffman Ottawa Ont $4,990, Libraid Limited Ottawa Ont $3,483, Rand Matheson Montreal Que $12,067, Dr E C Makulcik Sherbrooke Que $6,932, R E Morris Ottawa Ont $25,765, Andrew Murray Nanaimo BC $2,543, Nova Scotia Technical College Halifax NS $53,000, Peat Marwick and Partners Toronto Ont $203,831, Rab Dedesco Limited Ottawa Ont $2,872, Roads and Transportation Association of Canada Ottawa Ont $8,000, Paul O Roer Vancouver BC $2,475, D T Rooke Ottawa Ont $8,755, P S Ross and Partners Ottawa Ont $40,000, SDI Associates Limited Toronto Ont $5,626, H A Simons (International) Limited Vancouver BC $4,260, Snavely King and Tucker Inc Washington DC USA $164,367, Professor A M Stevens Fredericton NB $2,200, Bruce Stewart Limited Charlottetown PEI $2,205, Technical Evaluation Services Limited Ottawa Ont $2,122, Technwest Enterprises Limited Vancouver BC $28,000, H M Tiedeman and Company Inc New York City NY USA $48,277, TES Limited Ottawa Ont $22,337, Trimac Consulting Services Limited Calgary Alta $69,974, University of: Calgary Calgary Alta $38,799; Manitoba Winnipeg Man $51,512; McGill Montreal Que $68,995, McMaster Hamilton Ont $31,777, Memorial Newfoundland St John's Nfld $3,200, Michigan Ann Arbour Mich USA $10,954; New Brunswick Fredericton NB $61,178; Queen's Kingston Ont $41,278, Saskatchewan Saskatoon Sask $198,542; Toronto Toronto Ont $65,909, Waterloo Waterloo Ont $20,456; Western Ontario London Ont $3,666 and York Downsview Ont $34,910, Westac Vancouver BC $5,000, Western Canada Hydraulic Laboratories Limited Port Coquitlam BC $63,814.

Training and Educational Services $28,614—Government of Canada—Public Service Commission Ottawa Ont $15,932, The Berlitz School of Languages Ottawa Ont $3,054.

Other Types of Services $1,921.

TRANSPORTATION DEVELOPMENT AGENCY PROGRAM

Computer and Data Processing Services $18,729—Computing Devices Company Ltd Ottawa Ont $13,459, Quasar System Ltd Montreal Que $5,270.

TRANSPORT—*Continued*

Hospitality $3,542.

Membership Fees $1,691.

Stenographic Services $155,622—DOT Personnel Services Montreal Que $49,361, Ronald Grew & Associates Ltd Montreal Que $59,888, Kelly Girl Services of Canada Ltd Toronto Ont $33,716, Office Overload Montreal Que $2,710, Victor Comptometer Limited Cambridge Ont $5,336.

Technical Personnel Services $5,098,161—Acres Consulting Toronto Ont $52,669, Air Canada Winnipeg Man $41,832, Air Transit Canada Montreal Que $159,502, Alberta Rehabilitation Council Calgary Alta $2,893, Alcan Shipping Service Ltd Montreal Que $110,589, Alchris Development Consultants Ltd Ottawa Ont $31,704, Arctec Canada Ltd Montreal Que $210,164, Artic Systems Ltd Calgary Alta $598,305, Aviation Planning Services Ltd Montreal Que $10,000, Balll-Berezowsky Associates St Anne de Belleuve Que $15,693, Beauchemin Beaton-Lapointe Inc Montreal Que $47,573, Bombardier Ltd Montreal Que $322,126, J C Bourguignon Montreal Que $8,000, British Columbia Hydro & Power Authority Vancouver BC $15,000, Canadian Institute of Guided Ground Transportation Kingston Ont $350,943, Canadian National Railways Montreal Que $242,742, Canadian Pacific Consulting Montreal Que $280,940, Canadian Pacific Ltd Montreal Que $83,202, Canadian Resourcecon Ltd Vancouver BC $23,799, Canalog Montreal Que $15,531, D D Caple Nobleton Ont $2,625, Centre de Developpement Technologique Montreal Que $9,476, Centre de recherche sur le transport Montreal Que $7,350, City of Winnipeg Winnipeg Man $84,193, M W Dean Montreal Que $4,447, De Leuw Cather Canada Ltd Ottawa Ont $136,939, Ecoplan International Paris France $3,267, Ewart Tremblay & Associates Montreal Que $18,622, General Urban Systems Corp Montreal Que $2,900, German & Milne Montreal Que $3,717, D Gillen Edmonton Alta $3,000, Glacio Marine Ste Foy Que $6,200, Glenayre Electronics North Vancouver BC $66,141, Government of Canada—Environment Ottawa Ont $2,058, Public Works Ottawa Ont $20,882, National Research Council of Canada Ottawa Ont $7,422; Supply and Services Ottawa Ont $81,490 and Transport-Marine Ottawa Ont $53,441, M C Greffard Sherbrooke Que $2,875, James W Harrisson & Associates Ltd Ottawa Ont $5,000, Pierre J Hogue & Associates Ltd Montreal Que $6,955, Hover Jak Ltd Richmond Hill Ont $115,653, P Hunter Willowdale Ont $3,588, IBI Group Toronto Ont $18,544, Industrial Illustrating & Designing Inc Saint Laurent Que $16,288, Josef Kates & Associates Toronto Ont $101,325, Keylitho Ltd Montreal Que $6,974, John E Kliens Willowdale Ont $10,956, La Salle Hydraulic Laboratory Ltd La Salle Que $3,660, N D Lea & Associates Ltd Oakville Ont $57,129, Lenasco Ltd Sherbrooke Que $58,306, Bruce Mallen & Associates Inc Montreal Que $18,712, Management Analysis Centre Cambridge Mass USA $30,280, Maritime Agency Montreal Que $288,836, Mechanical Design Associates Ltd Montreal Que $18,571, M L W Industries Montreal Que $375,074, Montreal Urban Community Transit Commission Montreal Que $10,000, E C Mukulick Calgary Alta $4,300, E R Muller St Catharines Ont $11,940, Municipality of Metro Toronto Toronto Ont $69,260, Office Overload Montreal Que $17,341, Ottawa-Carleton Regional Transit Commission Ottawa Ont $19,961, Porteous Systems Service Ltd Montreal Que $5,000, Quasar Systems Ltd Montreal Que $89,419, Regional Municipality of Ottawa-Carleton Ottawa Ont $4,695, Roads and Transportation Association of Canada Ottawa Ont $2,622, Saskatchewan Research Council Saskatoon Sask $48,401, SED Systems Ltd Saskatoon Sask $59,799, S M A (Société de Mathématiques Appliquées) Inc Montreal Que $3,578, Sores Inc Montreal Que $2,003, Standford Research Institute Cal USA $4,429, Swan Wooster Engineering Co Ltd Vancouver BC $59,253, Technical Overload Montreal Que $23,223, Transenforms International Ltd Vancouver BC $31,615, Transportation Systems & Software Toronto Ont $5,000, Traveldata Toronto Ont $4,450, C Trepanier & Associates Ltd Montreal Que $2,423, M Trevithick & Associates Ltd Ottawa Ont $4,500, University of: Calgary Calgary Alta $5,740, McGill Montreal Que $46,767; New Brunswick Fredericton NB $5,283; Toronto Toronto Ont $160,080 and York Downsview Ont $5,103, Urban Transportation Development Corp Toronto Ont $34,056, D Watson Ottawa Ont $34,956, S Yagar Gainesville Fla USA $8,481.

Training and Educational Services $5,628.

Other Professional Technical and Special Services $1,501,247—Canadian Resourcecon Ltd Vancouver BC $67,240, Government of Canada—Supply and Services Ottawa Ont $224,341 and Transport—Air Services re Stolports Operation and Maintenance Ottawa Ont $1,235,000.

Canadian Transport Commission

Computer Programming Services $838,709—Alphatext Ltd Ottawa Ont $67,549, Canadian Pacific Ltd Montreal Que $5,925, Computel Systems Ltd Ottawa Ont $6,640, Com Share Ltd Rexdale Ont $144,849, Datacrown Ltd Willowdale Ont $19,538, Dataline Systems Ltd Toronto Ont $25,291, Dun and Bradstreet of Canada Ltd Toronto Ont $2,552, Government of Canada—Public Service Commission Ottawa Ont $2,832; Supply and Services Ottawa Ont $3,815 and Transport Ottawa Ont $229,692, Industrial Life Technical Services Ottawa Ont $7,181, Systems Dimensions Ltd Ottawa Ont $316,010.

Consulting Services $1,298,198—M Boisvert Ottawa Ont $2,400, Burtran Ltd Ottawa Ont $29,635, Camar Associates Ltd Willowdale Ont $6,851, Canadian Institute of Guided Ground Transport Kingston Ont $6,153, Canadian National Railways Montreal Que $9,000, J M Cangardel Ottawa Ont $5,752, P Cattin Ottawa Ont $3,124, Culkin and Associates Ltd Ottawa Ont $44,813, P S Dhruvarajan Winnipeg Man $17,433, H W Ellicott and Associates St Lambert Que $53,754, Fenco Ottawa Ont $29,691, E P Fitzgerald and Associates Ottawa Ont $70,215, L Fortier Ottawa Ont $16,800, S Friedland Willowdale Ont $2,155, J F Gautrin Quebec Que $3,000, General Appraisal of Canada Toronto Ont $4,999, Government of Canada—Statistics Canada Ottawa Ont $2,130; Supply and Services Ottawa Ont $395,853 and Transport Ottawa Ont $35,093, E Hansen Aylmer Que $3,750, R Harris Winnipeg Man $5,852, G Jenkins Ottawa Ont $3,600, A Khan Ottawa Ont $4,970, Y Kotowitz Toronto Ont $4,950, T E Kuhn Willowdale Ont $4,500, N D Lea and Associates Ottawa Ont $60,002, C LeClerc Ottawa Ont $8,119, J Lundie Ottawa Ont $9,644, K B Mathewson Montreal Que $10,725, P McWha Ottawa Ont $5,000, Neish Owen Rowland and Roy Toronto Ont $3,457, Norr Group Consultants Ltd Toronto Ont $13,026, D G Price Ottawa Ont $3,688, Quasar Systems Ltd Ottawa Ont $107,495, Snavely King and Tucker Inc Washington DC USA $62,118, Systems Approach Ltd Ottawa Ont $45,596, M Truchon Ste Foy Que $3,000, University of Laval Quebec Que $38,474, R S Wallace and Associates Ltd Manotick Ont $55,708, Zohar Consulting Ltd Willowdale Ont $96,058.

Drafting Services $27,438—Flynn Elliott Associates Ltd Ottawa Ont $27,438.

Health Services $6,854—Government of Canada—National Health and Welfare Ottawa Ont $6,854.

Legal Services $3,446.

Photographic Services $2,590.

Protection Services $67,094—Grant Security Services Ltd Ottawa Ont $65,655.

Reporting Services $41,390—Angus Stonehouse and Co Ltd Toronto Ont $38,861.

Stenographic Services $182,055—Barbara's Office Personnel Ltd Ottawa Ont $8,315, Christina's Personnel Ltd Ottawa Ont $55,280, DOT Personnel Services Toronto Ont $3,071, Kelly Girl Service of

TRANSPORT—*Concluded*

Canada Ltd Toronto Ont $16,881, Office Overload Ottawa Ont $5,977, Personnel Pool Temporary Office Services Ottawa Ont $67,787, Pollack Personnel Ottawa Ont $10,281, Selective Temporary Placement Ltd Ottawa Ont $8,489, Miss Stacey Personnel Ottawa Ont $3,292.

Training and Educational Services $148,710—Berlitz School of Languages Ottawa Ont $2,673, Government of Canada—Public Service Commission Ottawa Ont $121,801 and Transport Ottawa Ont $3,400, Massachusetts Institute of Technology Cambridge Mass USA $5,339.

Other Types of Services $59,415—Canadian National Railways Montreal Que $2,800, D Dawes Winnipeg Man $2,065, Government of Canada—Public Works Ottawa Ont $14,600 and Transport Ottawa Ont $17,385, Industrial Overload Ottawa Ont $2,568, International Simultaneous Translation Service Montreal Que $2,697.

TREASURY BOARD

CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM

Training and Educational Services $189,209—M Carpentier Hull Que $4,136, G Carriere Ottawa Ont $3,290, Le Centre de Langues Feuilles d'Érable Ltée Ottawa Ont $82,692, Far Hill Inn Val Morin Que $4,402, Government of Canada—Public Service Commission Ottawa Ont $21,985, J M Lafond Ottawa Ont $4,991, R S MacLean Ottawa Ont $5,289, R Prefontaine Lucerne Que $3,295, D Provencal Ottawa Ont $2,745, G Reid Ottawa Ont $2,298, R Sutherland Halifax NS $3,400, University of Harvard Cambridge Mass USA $3,797.

Computer Services $2,751,020—Com Share Ltd Rexdale Ont $25,189, Dataline Systems Ltd Toronto Ont $33,740, Data Logic Ottawa Ont $24,860, Digital Methods Ottawa Ont $24,538, Federal Systems of Canada Ltd Ottawa Ont $25,210, Government of Canada—Finance Ottawa Ont $18,552; National Capital Commission Ottawa Ont $8,600; Public Archives Ottawa Ont $5,479; Statistics Canada Ottawa Ont $5,320 and Supply and Services Ottawa Ont $8,895, Programmed Communications Ottawa Ont $2,950, Quasar Systems Ltd Ottawa Ont $38,376, I P Sharp Associates Ltd Toronto Ont $80,091, Systems Dimensions Ltd Ottawa Ont $441,172; Systemshouse Ltd Ottawa Ont $10,072, Towers Perrins Forster Montreal Que $99,093, Triqueta Services Ltd Toronto Ont $20,711.

Management Consultants and Contract Research $771,260—A Abouchar Toronto Ont $6,000, J Anderson Ithaca NY USA $7,280, H D Auld Toronto Ont $11,280, B B & H Graphic Ltd Ottawa Ont $3,611, G Bibeau Boucherville Que $47,250, S F Borins Toronto Ont $2,338, C S Clark Ottawa Ont $22,333, Coopers and Lybrand Ottawa Ont $10,800, J E Crowe Ottawa Ont $12,745, A Dagenais Montreal Que $2,750, R Dauphin Sherbrooke Que $4,500, B Dumont Montreal Que $8,200, H P Edwards Ottawa Ont $6,518, V N Ferguson Ottawa Ont $18,813, J F Gautrin Ste Foy Que $11,988, Gellman B Hayward and Partner Toronto Ont $10,000, Government of Canada—Economic Council of Canada Ottawa Ont $2,000 and Supply and Services Ottawa Ont $86,845, Hay Associates Canada Ltd Montreal Que $6,414, Hickling Johnston Ltd Toronto Ont $3,161, Hopwood Dunlop Ottawa Ont $41,746, Institut de Formation Group Montreal Que $133,729, M Lavoie Lucerne Que $2,000, L Laforge Quebec Que $3,000, R Leblanc Ottawa Ont $19,425, G Leblanc Ottawa Ont $3,000, R H Loken Ottawa Ont $3,190, Manex Inc Montreal Que $4,830, M Massey Kanata Ont $2,850, M B Weche Ottawa Ont $14,725, N M Morrison Ottawa Ont $13,475, N Moyer Ottawa Ont $22,935, C Nicholson Ottawa Ont $5,415, S Normand Brossard Que $3,000, G Piskor Ottawa Ont $4,995, F Smyth Ottawa Ont $3,450, A C Taylor Ottawa Ont $6,000, Telesat Canada Ottawa Ont $5,244, M Tousignant Montreal Que $9,183, M Trahan Laval Que $3,675, University of: British Columbia Vancouver BC $4,331, Ottawa Ottawa Ont $13,114 and Queen's Kingston Ont $4,244, R J Weiler Toronto Ont $3,671.

Clerical and Stenographic Services $322,130—Christina's Personnel Ltd Ottawa Ont $3,400, H V Chapman Associates Ottawa Ont $22,621, Kelly Girls Services of Canada Ltd Toronto Ont $3,890, Office Overload Ottawa Ont $21,549, Personnel Pool Temporary Ottawa Ont $84,220, Miss 500 Ottawa Ont $93,002, Miss Stacey Personnel Ottawa Ont $25,208, Victor Temporaries Cambridge Ont $21,896.

Printing and Photograph Services $154,104—Campbell Reproductions Ottawa Ont $4,723, Government of Canada—Supply and Services Ottawa Ont $142,989.

Other Business Services $2,059,433—Government of Canada—Finance Ottawa Ont $1,970,000 and Supply and Services Ottawa Ont $71,353.

Legal Services $26,769—Sullivan Smith and Bigelow Victoria BC $7,003, B C Lavallee Revelstoke BC $4,687, M Mitton Moncton NB $2,409.

MINISTRY OF STATE FOR URBAN AFFAIRS

Consulting and Research Services $4,026,570—C Aasen Ottawa Ont $3,769, R Acquaah-Harrison Toronto Ont $8,863, A R A Consultants Ltd Toronto Ont $14,490, B Arnott Toronto Ont $4,500, H Auerbach Ltd Montreal Que $24,350, L Auger Ottawa Ont $6,364, Audlen Projects Ltd Chester NS $13,618, D Baker Pictou County NS $15,623, G Banz Toronto Ont $9,912, N J Bean Ottawa Ont $4,134, P Benje Ottawa Ont $2,200, D Bennett Ottawa Ont $4,700, B Berry Chicago Ill USA $2,500, A Booth Lincoln Nebr USA $4,283, P Boothroyd Edmonton Alta $15,554, Bowden's Information Service Toronto Ont $2,007, M Bowness Hazeldean Ont $3,500, T R Bradbury Toronto Ont $3,277, L Brault Lucerne Que $10,000, Province of British Columbia Vancouver BC $2,000, P Brown Halifax NS $2,586, Bryden Ltd Ottawa Ont $4,900, R W Butler London Ont $4,995, Bureau of Municipal Research Toronto Ont $20,000, C Burke Ottawa Ont $36,817, W Burnham Ottawa Ont $2,685, Calgary Women's Center Calgary Alta $4,995, Canada New-Wire Ltd Montreal Que $4,800, Canada Realties Ltd Toronto Ont $22,117, Canadian Academy of Languages Ltd Toronto Ont $24,950, Canadian Economic Services Ottawa Ont $19,478, Canadian Institute of Public Opinion Co Ltd Toronto Ont $13,650, Canplan Consultants Ltd Halifax NS $59,290, H Cardinal Sherwood Park Alta $2,250, Carleton Opinion Research Services Ottawa Ont $16,212, B Carroll Ottawa Ont $4,634, M Carvalho Winnipeg Man $18,655, Centre de Recherches en Amenagement & en Developpement $4,970, V Chapin Ottawa Ont $46,181, M Chapman Toronto Ont $2,018, M Charvey & P Jacobs Quebec Que $4,880, J Chibuk Calgary Alta $12,500, B Clarke Ottawa Ont $8,622, Clayton Research Associates Scarborough Ont $6,439, A Coleman London England $3,137, J Combaluzier Longueuil Que $3,950, Communication Design Inc Toronto Ont $56,052, E Comstock Ottawa Ont $8,075, Coopersmith & Company Toronto Ont $3,497, H M Connell Ottawa Ont $4,417, Criterion Art Company Ottawa Ont $4,079, R Couillard Ste Catherine Que $3,750, Datacap Ltd Ottawa Ont $4,800, Datalogic Canada Ltd Ottawa Ont $16,613, G Darlby Ottawa Ont $3,715, R Davies Ottawa Ont $2,100, R D'Costa Ottawa Ont $2,000, C Dean Ottawa Ont $3,022, Deleuw Cather of Canada Ltd Edmonton Alta $29,501, J Desrochers Ottawa Ont $3,802, Development Planning Association Ltd Ottawa Ont $335,136, A Dopta Toronto Ont $3,420, B Doyle Ottawa Ont $3,539, R Drolet Ottawa Ont $12,957, M Dubreuil Ste Foy Que $2,490, Dymaxion Research Ltd Halifax NS $8,196, Ernst

MINISTRY OF STATE FOR URBAN AFFAIRS—*Concluded*

& Ernst Montreal Que $15,018, B Ezrin Fredericton NB $4,061, C Falconer Ottawa Ont $4,397, M Florian Hampstead Que $2,500, G Fortin Outremont Que $4,950, P Fortin Montreal Que $4,364, J Francis Calgary Alta $2,962, Folio Production Ltd Toronto Ont $233,113, Future Options Room Washington DC USA $4,750, M Gaudry Mount Royal Que $2,047, General Urban Systems Corpotion Toronto Ont $162,483, P Gilbert Ottawa Ont $2,337, G Roopinder Lucerne Que $2,040, Gladstone Associates Washington DC USA $25,000, N Godfrey Toronto Ont $2,379, Governing Council of the University of Toronto Toronto Ont $14,256, Government of Canada—Central Mortgage and Housing Corporation Ottawa Ont $20,000; Environment Ottawa Ont $10,341; National Film Board Ottawa Ont $68,000; Statistics Canada Ottawa Ont $22,500; Supply and Services—Audit Services Bureau Ottawa Ont $11,500 and Bureau of Management Consulting Ottawa Ont $30,494, G Graham Scarborough Ont $22,717, B Greer-Wootten Ottawa Ont $6,550, M Haines Vancouver BC $7,950, J Hall Hull Que $6,586, J Garfield Halpin Ottawa Ont $10,567, J W Hamilton & D Baxter Vancouver BC $3,000, C Harris Md USA $6,288, B Hershorn Ottawa Ont $4,638, Don Hewson & Associates Ottawa Ont $5,000, Hickling Johnston Ltd Toronto Ont $38,582, B Higgins Lucerne Que $2,500, J Hiller St John's Nfld $4,969, N Hofer Willowdale Ont $2,350, D Hoffman Ottawa Ont $25,056, P Holland Toronto Ont $4,800, V Hotz Vancouver BC $4,975, S Hurlbut Ottawa Ont $3,661, Institute of Urban Studies Winnipeg Man $7,947, Intendes Group Ltd Ottawa Ont $5,000, Intermet Toronto Ont $15,500, Intertask Ltd Ottawa Ont $8,915, D Ireland Ottawa Ont $2,000, Irwin-Beinhaker & Partners Vancouver BC $18,501, T Irwin Ottawa Ont $6,871, D E Jacobs Toronto Ont $2,728, Jensen Charsley Russell Ont $3,415, J M D Public Relations Ltd Montreal Que $8,508, C Jordan Montreal Que $2,340, Kappele Wright & McLeod Ltd Toronto Ont $8,250, Kent Robert & Assoc Winnipeg Man $31,846, J Kettle Toronto Ont $3,000, B Kilbrick Ottawa Ont $3,556, J Kirkland Ottawa Ont $4,433, H Kitchen Peterborough Ont $3,909, N Kondo Ottawa Ont $2,668, D Kusel Ottawa Ont $13,200, J Lafreniere Hull Que $2,485, R Lambert Ottawa Ont $2,143, V Lambert Sutton Que $13,226, R S Lang Downsview Ont $2,150, A Langlois Laval sur le Lac Que $2,765, C Langlois Ottawa Ont $3,000, Thomas Lapierre & Associates Montreal Que $12,720, H N Lash Vancouver BC $3,500, K Lauder Toronto Ont $2,274, M Lavoie Lucerne Que $6,524, Lea & Associates Ltd Ottawa Ont $14,803, G Lecavalier Ottawa Ont $41,148, Leman Group Inc Toronto Ont $26,500, C Levy Mass USA $26,342, Li Shiu-Yeu Ottawa Ont $18,994, M London Ottawa Ont $3,000, J W Lang & Associates Calgary Alta $5,000, MacMillan Company of Canada Ltd Ottawa Ont $7,900, R Mariyama Toronto Ont $5,000, Martin Consultants Inc Waterloo Ont $4,950, Thomas E Martin Associates Toronto Ont $7,995, C Michaud Hull Que $24,999, Media House Ltd Ottawa Ont $2,150, S Magensen Ottawa Ont $2,170, D Moore Montreal Que $12,125, H Moore Toronto Ont $2,421, M A Morency Touraine Que $17,944, G Morris Lucerne Que $2,860, A E Morrison Ottawa Ont $7,290, G Murchie Halifax NS $44,070, Nepean Development Consultants Ottawa Ont $4,989, J Nielsen Ottawa Ont $2,100, Nova North Resource Group Ltd Toronto Ont $39,237, Ogilvy & Mather Ltd Montreal Que $8,317, O'Staff & O'Staff Ltd Toronto Ont $4,995, Paterson Planning & Res Ltd Scarborough Ont $2,635, M Pearson Ottawa Ont $5,052, Peat Marwick & Partners Toronto Ont $21,149, M Pendleton Ottawa Ont $4,950, N Perera Lucerne Que $4,000, P Pergler Ottawa Ont $3,250, J Piasetzki Ottawa Ont $4,900, Planning Collaborative Inc Toronto Ont $11,329, Policy Consulting Assoc Ottawa Ont $11,988, R L Polk & Co Toronto Ont $4,950, R Prevost Outremont Que $6,305, Quasar Ltd Ottawa Ont $8,913, Radio-TV News Monitoring Services Pointe Claire Que $13,993, M Ray Ottawa Ont $36,591, R Rayzak Dunrobin Ont $46,209, J Reid Ottawa Ont $5,250, R Rynasko Ottawa Ont $7,245, Saint John YWCA Saint John NB $4,975, S Schatzow Washington DC USA $35,100, I Scolli Ottawa Ont $8,040, M Shea Ottawa Ont $4,455, O Sigvaldason Niagara Falls Ont $4,499, B Slack Montreal Que $3,394, D Smith Barrie Ont $25,752, Gail Smith Regina Sask $2,572, Sores Inc Montreal Que $22,226, Square One Management Ltd Ottawa Ont $3,000, Sunshine Visual Communications Ottawa Ont $4,890, Systemhouse Ltd Ottawa Ont $6,333, Systems Dimensions Ltd Ottawa Ont $55,380, L Tellier Montreal Que $9,800, L Theroux Ottawa Ont $5,280, C Thomasset-Lapierre Montreal Que $4,848, D Thompson Ottawa Ont $2,207, A Trudeau Montreal Que $3,192, M Troughton London Ont $4,564, A Tsou Ottawa Ont $33,749, University of: Alberta Edmonton Alta $51,319; Calgary Calgary Alta $2,000; Carleton Ottawa Ont $36,142; Dalhousie Halifax NS $47,765; Manitoba Winnipeg Man $14,000; McMaster Hamilton Ont $84,685; Montreal Montreal Que $37,841; Ottawa Ottawa Ont $23,013; Quebec Quebec Que $33,750; Queen's Kingston Ont $3,000; St Mary's Halifax NS $4,975; Toronto Toronto Ont $65,180; Waterloo Waterloo Ont $65,071; Western Ontario London Ont $10,286 and York Downsview Ont $47,147, Urban Research Group Ltd Toronto Ont $5,000, H Urion Ottawa Ont $48,174, G Weberke Toronto Ont $2,000, D P Webster Ottawa Ont $3,533, P A Weinzweig Downsview Ont $5,595, H Wiggeshoff Ottawa Ont $3,807, Wilcox Group Mississauga Ont $104,895, M Wills Vancouver BC $28,707, C Winn Ottawa Ont $4,950, J Wolfe Montreal Que $3,190, M Ziegler Ottawa Ont $2,160, Other $472,542.

Data Processing Services $311,814—Computel Systems Ltd Ottawa Ont $81,828, Dataline Systems Ltd Ottawa Ont $57,785, Information Science Industries Ottawa Ont $8,520, Systems Dimensions Ltd Ottawa Ont $147,214, Other $16,467.

Hospitality $44,486.

Photographic Services $72,883—Crawley Films Ltd Ottawa Ont $7,995, Government of Canada—Canadian Government Photo Centre Ottawa Ont $5,732, Graphic Films Ltd Ottawa Ont $11,687, K G Campbell Corp Ltd Ottawa Ont $14,637, Proulx Brothers Photographers Ottawa Ont $12,246, Other $20,585.

Printing Services $321,103.

DSS Printing Ottawa Ont $285,673—Campbell Reproductions Ottawa Ont $11,446, Other $23,984.

Protection Services $75,225—Canadian Corps of Commissionaires Ottawa Ont $52,597, Grant Security Services Ltd Ottawa Ont $22,628.

Stenographic Services $431,931—Barbara's Office Personnel Ottawa Ont $1,145, DOT Personnel Services Toronto Ont $128,499, H V Chapman & Associates Ltd Toronto Ont $11,931, Kelly Girl Services of Canada Ltd Toronto Ont $31,381, Manpower Temporary Services Ottawa Ont $72,885, Marie Selick Montreal Que $3,962, Miss 500 Ottawa Ont $36,164, Miss Stacey Ottawa Ont $55,576, Office Overload Montreal Que $4,453, Personnel Pool Ottawa Ont $33,838, Portage Personnel Ltd Hull Que $11,373, Victor Temporaries Cambridge Ont $44,691.

Training and Educational Services $148,281—Berlitz School of Languages Ottawa Ont $2,875, Government of Canada—Public Service Commission Ottawa Ont $123,234, Other $22,172.

Other Business Services $239,182—Toronto Harbour Front Various Companies $222,545, Other $16,637.

VETERANS AFFAIRS

ADMINISTRATION PROGRAM

Accounting Services $6,065—Government of Canada—Supply and Services Ottawa Ont $6,065.

Books of Remembrance $6,900—Y Diceman Ottawa Ont $6,380.

VETERANS AFFAIRS—*Continued*

Data Processing Services $126,279—Government of Canada—Supply and Services Ottawa Ont $100,025, S M A Montreal Que $18,750.

Management Consultant Services $44,528—E R Brazeau Dorval Que $3,095, Canada News Wire Ltd Montreal Que $6,086, John Doherty and Co Ottawa Ont $5,573, Lorne Plunkett and Associates Ottawa Ont $3,998, D M Simpson Ottawa Ont $2,889, M I Valiquet Ottawa Ont $6,400, M Walsh Ottawa Ont $2,540.

Official Hospitality $5,534.

Photography Services $6,421.

Printing Services $50,062—Government of Canada—Supply and Services Ottawa Ont $41,953, Kingsley Engraving Ltd Ottawa Ont $2,949.

Protection Services $70,464—Canadian Corps of Commissionaires Ottawa Ont $70,464.

Staff Courses and Convention Fees $38,208—American Management New York City NY USA $3,442, Berlitz School of Languages Ottawa Ont $15,628, Government of Canada—Public Service Commission Ottawa Ont $12,081.

Other Types of Services $176,775—Bank of Canada Ottawa Ont $24,571, Commercial Art Studio Ottawa Ont $9,200, Government of Canada—National Defence Ottawa Ont $3,134 and National Health and Welfare Ottawa Ont $28,543, Office Overload Ottawa Ont $26,782.

WELFARE SERVICES PROGRAM

Consulting Services $7,500—Government of Canada—Supply and Services Ottawa Ont $7,500.

Data Processing Services $29,195—Comshare Ltd Rexdale Ont $20,394, Government of Canada—Supply and Services—Data Processing Branch Ottawa Ont $8,801.

Guides (Vimy Memorial) $11,419.

Medicare Premiums $94,012—Alberta Health Care Insurance Commission Edmonton Alta $25,735, Medical Services Plan of British Columbia Victoria BC $68,277.

National Associations $139,187—Canadian Hearing Society Toronto Ont $7,200, Canadian National Institute for the Blind Toronto Ont $121,987, Canadian Paraplegic Association Toronto Ont $10,000.

Printing Services $58,521—Government of Canada—Supply and Services—Canadian Government Printing Bureau Ottawa Ont $56,218.

Protection Services $9,142—Canadian Corps of Commissionaires Montreal Que $5,225 and Winnipeg Man $3,917.

Staff Training $48,673—Berlitz School of Languages Ottawa Ont $13,217, Government of Canada—Public Service Commission Ottawa Ont $30,403.

Other Types of Services $4,094.

PENSION PROGRAM

Data Processing Services $20,727—Government of Canada—Supply and Services—Data Processing Branch Ottawa Ont $20,727.

Management Consultant Services $6,100—R B Ingalls Ottawa Ont $6,100.

Medical Services $353,504—Government of Canada—Veterans Affairs—Treatment Services Program Ottawa Ont $351,909.

Printing Services $37,743—Government of Canada—Supply and Services—Canadian Government Printing Bureau Ottawa Ont $29,896.

Staff Training $2,848.

Other Types of Services $53,433—Equifax Services Ltd (formerly Retail Credit Co) Montreal Que $30,593, Office Overload Ottawa Ont $9,422.

BUREAU OF PENSIONS ADVOCATES

Legal Services $1,379.

Medical Services $5,725.

Printing Services $3,297.

Other Types of Services $7,539.

TREATMENT SERVICES

Fees to Medical Specialists and General Practitioners for part-time services in Departmental Institutions and Clinics $1,980,707—J R Albert Ste Anne de Bellevue Que $2,750, J Ananth Ste Anne de Bellevue Que $6,300, E L Atkins Calgary Alta $3,738, M J Ball London Ont $39,996, C Barriga Ste Anne de Bellevue Que $21,153, H Batalion Montreal Que $8,443, D Bentley Ste Anne de Bellevue Que $23,861, D H Bowden Winnipeg Man $3,000, P K Chaturvedi Halifax NS $3,144, A R Choudhury Ste Anne de Bellevue Que $29,257, A R Cooper Calgary Alta $4,350, J V Coyle St John's Nfld $4,800, E Craigie Calgary Alta $2,152, R O Crous Calgary Alta $2,250, M C Cumberlidge Ste Anne de Bellevue Que $3,525, D Dejong Ste Anne de Bellevue Que $7,800, J C Dickison Ste Anne de Bellevue Que $7,700, P Dubravick Montreal Que $3,189, E Edelstein Montreal Que $2,381, G E Edwards Calgary Alta $9,390, A J Elliott Vancouver BC $2,400, R Finlayson Ste Anne de Bellevue Que $3,000, H Fong Ste Anne de Bellevue Que $6,550, H C Fong Laval Que $3,741, P A Galbraith Winnipeg Man $7,800, N Gallay Ste Anne de Bellevue Que $5,590, H R Gallie Calgary Alta $4,264, N B Girardin Winnipeg Man $3,960, H C Godefroy Ste Anne de Bellevue Que $12,350, A Gonshor Ste Anne de Bellevue Que $3,000, B E Goodyear London Ont $8,625, D S Haines London Ont $3,000, G W Halpenny Ste Anne de Bellevue Que $20,450, K R Happel Calgary Alta $2,400, H F Helmy Montreal Que $3,196, J S Henderson Winnipeg Man $2,250, R Henderson Ste Anne de Bellevue Que $3,600, G E Hobbs London Ont $15,600, J A Houle Pointe Claire Que $3,741, J B Hurley Calgary Alta $2,489, M R James Ste Anne de Bellevue Que $3,600, W Kepron Winnipeg Man $8,000, J M Kilgour Winnipeg Man $7,800, H Kodjian Ste Anne de Bellevue Que $17,403, R Lantier Ste Anne de Bellevue Que $9,000, C T Leavitt Calgary Alta $6,354, J W Leblond Regina Sask $18,753, J Letts Calgary Alta $5,495, W Lingard Ste Anne de Bellevue Que $5,400, B J Lipowski Ste Anne de Bellevue Que $28,357, F E Lundy Calgary Alta $11,326, J T MacDougall Winnipeg Man $6,600, S J MacKinnon Calgary Alta $22,518, G L Mah Poy Calgary Alta $2,937, E Marcotte Ste Anne de Bellevue Que $7,800, J S McGillivray Regina Sask $6,060, J A McNulty Halifax NS $2,800, A J Mehta Winnipeg Man $4,000, D B Meltzer London Ont $3,180, E M O'Connell Calgary Alta $2,050, M Osterreicher Ste Anne de Bellevue Que $2,550, A Paul Calgary Alta $2,050, G Petrie Ste Anne de Bellevue Que $5,750, J S Polson Ste Anne de Bellevue Que $6,000, J W Radomsky Calgary Alta $2,200, O Retzer Calgary Alta $7,015, R H M Roe Calgary Alta $15,867, J Rosen Kirkland Que $4,837, H R Ross Halifax NS $3,600, O Schickler Montreal Que $8,303, G Schwarz Town Mount Royal Que $2,061, T T Seddon Saskatoon Sask $3,871, T N Siller Montreal Que $10,623, D P Snidal Winnipeg Man $3,600, D J Spring Calgary Alta $2,300, G J F Stewart Calgary Alta $4,141, W D Stewart Calgary Alta $10,030, D D Sturdy Calgary Alta $2,720, M Townsend Ste Anne de Bellevue Que $2,950, R G Townsend

VETERANS AFFAIRS—*Continued*

Montreal Que $2,826, P A Turgeon Ste Anne de Bellevue Que $4,200, R H Vallejo Ste Anne de Bellevue Que $27,990, A K Vine Ste Anne de Bellevue Que $8,250, A E Wahl Calgary Alta $3,200, C Watts Ste Anne de Bellevue Que $2,325, P G Weil Ste Anne de Bellevue Que $21,854, J L Whitby London Ont $5,400, W S Woolner Calgary Alta $9,997, M T Zientara Ste Anne de Bellevue Que $2,292.

Instructors Fees $5,521.

Laundry Charges $694,765—B Wendys Halifax NS $138,734, Capital Commercial Ottawa Ont $3,123, National Defence Medical Centre Ottawa Ont $38,213, Shaughnessy Hospital Vancouver BC $3,638, Ste Anne's Hospital Ste Anne de Bellevue Que $323,915, United Cleanrite Ottawa Ont $5,324, University of Alberta Hospital Edmonton Alta $37,616, Whitehall Laundry Winnipeg Man $144,202.

Medical Services $2,645,915—S Acharya Bay Largent Nfld $2,682, E H Achong Verdun Que $11,880, J C Acker Saint John NB $3,280, D E Aikenhead London Ont $3,547, D A M Alsarraf London Ont $5,484, E C Arendt-Racine Montreal Que $3,600, Assiniboine Anaesthetic Group Winnipeg Man $21,280, Associated Anaesthetists of Queen Mary's Veterans Hospital Montreal Que $197,232, S I Bailey London Ont $5,393, T M Barbour Musgravetown Nfld $3,166, P Barre Montreal Que $22,212, H Batalion Montreal Que $2,880, D W Baxter Montreal Que $8,640, M N Beck Charlottetown PEI $5,760, J L Beckstead Winnipeg Man $5,755, J T Bercovici Montreal Que $11,520, S Bikadoroff Montreal Que $10,440, R Blais Bordeaux Que $13,500, K J Bonner Saint John NB $2,079, J Borwinsky Winnipeg Man $2,636, R P Boyd Calgary Alta $4,400, J P Brault Montreal Que $6,480, G Bray Beaconsfield Que $6,000, B C Brown Victoria BC $4,914, J H Burgess Montreal Que $4,380, W H Burnett London Ont $5,971, S M Busby London Ont $7,275, D Cameron Montreal Que $3,000, Cardiac Surgery Associates Ottawa Ont $5,568, S E Carroll London Ont $2,691, L Chiu St Georges Nfld $10,189, G A Clark London Ont $4,963, O Clarke London Ont $4,676, Clin Chem Labs Boston Mass USA $3,572, L R Coke Winnipeg Man $5,735, C Cole Montreal Que $15,510, R V Cole Jeffreys Bay Nfld $3,175, R T Collyer London Ont $3,065, V H Conway Mose Ambrose Nfld $2,502, W K Coulter London Ont $11,582, A Cumming Victoria BC $3,542, S Danais Laval Que $13,122, P K Das Victoria BC $2,448, Deer Lodge Hospital Medical Staff Association Winnipeg Man $292,512, C A Dinto Sydney NS $3,850, R D Drysdale Charlottetown PEI $2,074, P H Duncan Trinity Nfld $3,263, J Dupre Montreal Que $6,473, R S M Eberhard London Ont $4,204, J A Elie Montreal Que $7,700, P Fairchild Montreal Que $11,060, R W Fanjoy Saint John NB $2,988, W P Fay Sudbury Ont $2,960, J Fiddess Victoria BC $2,314, Fiducie des Medecins du CHUL Ste Foy Que $27,029, M H Finlayson Outremont Que $6,000, D G Florendine Calgary Alta $6,911, E M Found Charlottetown PEI $4,533, P J Fowler London Ont $2,904, R G Fraser Mount Royal Que $8,280, L Fung Winterton Nfld $10,316, J D Gauthier Shippegan NB $3,092, P Geggie Montreal Que $7,590, N J Gilmore Montreal Que $9,950, M Godin Montreal Que $5,160, H E Good Haliburton Ont $4,376, B E Goodyear Hare Bay Nfld $10,597, C A Goresky Montreal Que $6,000, B Grad Montreal Que $2,000, V C L Graham London Ont $10,475, D Gratton Montreal Que $5,400, F Greenwood Montreal Que $18,000, R W Grenkow Deloraine Man $2,149, P Guertin Montreal Que $7,200, L Halparin Montreal Que $11,225, S P Handa Saint John NB $5,538, H Ho Ping Kong Cote St Luc Que $23,225, G E Hobbs London Ont $5,412, M M Hoffman Montreal Que $4,800, Hospital Medical Records Institute Don Mills Ont $2,218, D I G Howard Calgary Alta $5,676, International Grenfell Association St Anthony Nfld $3,513, N Jaatoul London Ont $7,431, M Jabbari Mont Royal Que $19,548, S A Jacobson Montreal Que $6,480, W A John Calgary Alta $9,329, H S Johnson Bancroft Ont $2,802, E Jomm Montreal Que $21,600, P C Joshi Saint John NB $6,144, J R Kearns Hamilton Ont $3,515, S P Kenning Victoria BC $3,823, R Kimoff Westmount Que $25,515, D G Kinnear Montreal Que $4,200, Laboratoire d'expertise Ste Foy Que $2,912, N Laframboise Cornwall Ont $2,325, S Lal Montreal Que $14,040, A Langdon London Ont $6,676, R Lannigan Calgary Alta $3,300, J B Lantz Charlottetown PEI $3,999, A W Lapin Montreal Que $3,000, A Latour Montreal Que $17,010, J Leclerc Quebec Que $11,665, G Lehman Montreal Que $7,200, E A S Leid Montreal Que $8,640, M Levant Calgary Alta $10,799, J A Lewis London Ont $29,981, F W Lundell Montreal Que $28,800, W K MacDonald Westmount Que $4,440, R A MacKenzie London Ont $8,530, W MacKenzie Edmonton Alta $2,400, D A MacLennan Campbellton NB $2,061, J P MacLeod Montreal Que $25,203, E E MacRae London Ont $4,846, Manitoba X-Ray Clinic Winnipeg Man $76,825, G A Manning London Ont $2,471, D J McClure Montreal Que $2,880, R M McFarlane London Ont $2,183, McGill University Montreal Que $110,837, M McGregor Montreal Que $2,997, W P McInnis London Ont $2,690, T D McLarty London Ont $8,156, G B McLean Victoria BC $2,703, T B McLean Victoria BC $2,097, E S McLellan St John's Nfld $2,652, L J Melendez London Ont $4,950, H W Merrick Montreal Que $25,200, A Miller Montreal Que $18,000, J G Moffat Montreal Que $2,000, Montreal General Hospital Montreal Que $4,355, F Montreuil Montreal Que $3,240, R H More Montreal Que $2,160, D D Morehouse Saint Laurent Que $19,440, W A Morgan Eastport Nfld $7,366, L R Morse Saint John NB $2,477, B Murphy Westmount Que $7,992, D C Murray St John's Nfld $2,790, J A Noble Glen Margaret NS $6,063, L Ogilvy Montreal Que $25,200, R T Oliveras Montreal Que $23,400, D R Owen Montreal Que $5,760, D T H Paine North Bay Ont $4,790, J A P Pare Montreal Que $31,271, A H Parkins Marmora Ont $3,926, M L Parsons Glovertown Nfld $2,091, H A Peacock Hamilton Ont $8,189, M F Pinsky Montreal Que $25,515, G A Posen Ottawa Ont $2,323, R E Pow Calgary Alta $15,404, I C Price London Ont $3,830, R C Pronger Victoria BC $4,183, J Purres London Ont $6,366, M Putnam Charlottetown PEI $8,390, H Rabinovitch Montreal Que $6,480, F R Rabow Montreal Que $13,500, Radiologues—Hospital Reine Marie Montreal Que $124,277, R N Redinger London Ont $4,926, B J Ring Doyles Nfld $3,649, L Rosenthal Montreal Que $7,646, H R Ross Sydney NS $3,907, W C Ross Victoria BC $2,138, J S Rostant Montreal Que $18,000, Rostrup Cameron & Boucher Edmonton Alta $2,405, Royal Victoria Hospital Montreal Que $8,257, H J Scott Westmount Que $8,640, S Seah Beaconsfield Que $18,720, A E Shapter St John's Nfld $3,068, M C Sharma Carmanville Nfld $3,221, Shaughnessy Veterans Medical Services Vancouver BC $122,199, Shaw Laboratories Ltd Calgary Alta $5,792, S Silver Saint John NB $5,697, C C Smith Montreal Que $5,520, B J Sproule Edmonton Alta $2,303, J G Stapleton Hamilton Ont $2,046, D H Starkey Montreal Que $11,520, H Stevens Montreal Que $8,640, E Tabah Montreal Que $7,200, Y Taguchi Montreal Que $7,200, J C Theriault Saint John NB $3,570, C A Thompson London Ont $3,199, University of Alberta Hospital Edmonton Alta $8,282, R W Waddell Montreal Que $19,930, J W Warnica Montreal Que $9,540, J D Warren Victoria BC $2,196, D W C Watt Calgary Alta $6,810, J A S Wilson Montreal Que $8,640, S C Windle Edmonton Alta $2,284, M A Wittick Burks Falls Ont $4,158, P Woytiuk Edmonton Alta $5,687, A Zidulka Montreal Que $20,805, J Zidulka Montral Que $2,397, W H Ziegler London Ont $10,089, W J Zohrab London Ont $2,075.

Ambulance and Taxi Services $107,680—City of Calgary Ambulance Calgary Alta $7,494, Emergency Health Services Commission Victoria BC $18,358, Newman Ambulance Services Inc LaSalle Que $37,162, P G Godin Ltd Montreal Que $2,378, Royal Ambulance Regd Montreal Que $4,633, Smiths Ambulance Edmonton Alta $13,031.

Association Membership $25,020.

Canadian Red Cross Arts and Crafts $415,462.

Cemetery Charges $282,090—Beechwood Cemetery Ottawa Ont $2,841, Cimetière St Charles Quebec Que $6,218, City of Calgary Calgary Alta $4,473, City of Edmonton Edmonton Alta $4,802,

VETERANS AFFAIRS—*Continued*

Forest Lawn Cemetery Burnaby BC $2,621, Gardens of Gethseman Surrey BC $3,115, Last Post Fund Inc Montreal Que $8,120, McDougall & Brown Ltd Toronto Ont $2,225, Mount Pleasant Cemetery London Ont $2,500, Notre Dame Cemetery Cornwall Ont $9,318, Rosar Morrison Ltd Toronto Ont $2,303, Victory Memorial Park Surrey BC $16,768, Washington & Johnston Ltd Toronto Ont $9,950.

Consultant Fees $39,820—L F Koyl Willowdale Ont $4,515, A Lapierre Ottawa Ont $2,000, G L Lorrain Ste Anne de Bellevue Que $16,305, C C Wells Toronto Ont $9,000, R J Wood Regina Sask $6,000.

Contracted Building Cleaning and Snow Removal $80,450—Allied Building Services Ltd Montreal Que $19,848, Epix Entretien Preventif Inc Sherbrooke Que $2,999, Mikes Window Cleaners London Ont $4,760, Pavages Val Royal Inc Montreal Que $19,101, Provincial Air Duct Cleaning Inc Montreal Que $2,200, Skyscraper Maintenance Co Ltd Montreal Que $4,884, University of Alberta Hospital Edmonton Alta $19,320.

Data Processing $6,346—Government of Canada—Supply and Services -Computer Services Bureau Ottawa Ont $6,346.

Dental Services $1,102,189—R L Abbey Penticton BC $3,456, C B Allaby Moncton NB $3,707, R Baribeau Trois Rivieres Que $2,560, G E Barker Banff Alta $2,103, R Baron Calgary Alta $4,920, J H Bell Burks Falls Ont $3,073, R E Blanchard Quesnel BC $3,352, H B Boudreau Digby NS $2,155, T D Breneman Brandon Man $2,445, G W Burgman Kirkland Lake Ont $3,678, C L Cloutier Chatham NB $2,244, J Comeau Meteghan NS $2,275, J D Comeau Digby Co NS $2,211, J E Comeau Weymouth NS $2,272, R F Cooper Milltown NB $2,375, A D Crocker Tignish PEI $2,188, D G Cumberland Red Deer Alta $4,426, E T Dalzeel Bridgetown NS $2,270, R J Deveau Yarmouth NS $3,643, J A Doiron Summerside PEI $4,682, H Dubinsky Sydney NS $2,331, L I Duffy Charlottetown PEI $10,069, B Duguay Caraquet NB $4,634, W A Dyck Parksville BC $2,491, P S Flieger Amherst NS $2,917, J R Fraser Chester NS $2,441, Gander Dental Surgery Gander Nfld $5,063, R J Gillis Campbellton NB $3,024, W L Goodwin Harbour Grace Nfld $3,639, Gosso Dental Laboratory London Ont $16,088, W L Granger Osoyoos BC $4,360, A J Greenspoon Montreal Que $5,464, M A Harquail New Glasgow NS $2,141, R E Hoar Musquodoboit HBR NS $5,230, C S Hronkowski Hamiota Man $2,372, L G Israel Sydney NS $2,161, E W Jardine Sydney NS $2,299, M Laffin New Waterford NS $2,949, J Leblanc Yarmouth NS $2,089, G D Leggett Toronto Ont $3,196, J Levesque Dalhousie NB $2,262, L B Lewis Toronto Ont $2,792, L B Lukenda Sault Ste Marie Ont $2,284, K A MacEachern Charlottetown PEI $3,725, D C T MacIntosh Halifax NS $2,718, W S MacIntyre Montague PEI $3,219, B W MacKay Ganges BC $2,184, MacKay Dental Laboratory Winnipeg Man $5,002, L Maillet Moncton NB $2,213, J W S McMullen Fredericton NB $4,319, J A Milne New Glasgow NS $4,212, P M Munn Kelowna BC $2,122, V M Nickerson Yarmouth NS $2,506, G A Niven Drumheller Alta $2,440, M C Parks St Catharines Ont $3,951, G M Pinault Campbellton NB $2,200, W G Prentice Springhill NS $2,067, M M Richardson Fredericton NB $2,414, K E Rosengart Chemainus BC $2,726, J P Roussel Bathurst NB $3,043, W C Scott Mission BC $3,995, J T Senini Nanaimo BC $3,634, R D Sexton Corner Brook Nfld $2,913, J Shudrak Toronto Ont $2,454, P Simon Glace Bay NS $7,366, H E Smith Brantford Ont $4,296, J N Stasuik Portage la Prairie Man $2,939, J B Sutherland Woodstock NB $2,264, J Swan Clarenville Nfld $4,727, J Thorsness Prince George BC $3,723, J R Trainor Port Hawkesbury NS $2,732, H Tremblay St Jerome Que $2,168, B Trepanier Valleyfield Que $2,210, Turner Dental Laboratory Victoria BC $12,926, G Turner Glace Bay NS $2,482, R H Wade Nashwaaksis NB $2,239, R J Warshawski New Westminster BC $2,088, T C Webb Sechelt BC $3,127, H S Wood Edmonton Alta $5,527.

Food Services $166,343—Shaughnessy Hospital Vancouver BC $8,500, University of Alberta Hospital Edmonton Alta $157,843.

Funeral Charges $880,536—Alfred Dallaire Ltd Montreal Que $4,035, Andrew McLaughlin Edmonton Alta $3,245, Armstrong Funeral Home Oshawa Ont $2,227, Bardal Funeral Home Winnipeg Man $8,813, Barretts Funeral Home Ltd St John's Nfld $3,275, Bell Funeral Home Vancouver BC $5,887, Brenans Funeral Home Saint John NB $4,320, Brown Bros Funeral Directors Toronto Ont $3,625, Burnaby Funeral Director Burnaby BC $2,811, Carnells Funeral Home St John's Nfld $4,903, Castle Funeral Home Saint John NB $2,649, Chapel Hill Funeral Parlor White Rock BC $2,297, Chapel of Memories Peace River Alta $2,080, Charlottetown Funeral Home Charlottetown PEI $3,240, Clarke MacGillivray Montreal Que $4,172, Columbia Funeral Services Ltd New Westminster BC $2,866, Connelly McKinley Edmonton Alta $2,733, Cooperative du Pied de la Falaise Quebec Que $2,520, Cropo Funeral Chapel Winnipeg Man $2,802, Cy Foster Calgary Alta $3,600, D A Collins Inc Montreal Que $3,477, Davidsons Funeral Services Newcastle NB $3,020, Dodsworth & Brown Funeral Directors Hamilton Ont $2,573, Fewers Funeral Home Ltd Clarenville Nfld $2,995, First Memorial Service Ltd North Vancouver BC $9,748, Fitzpatricks Funeral Service Saint John NB $2,160, Forest Lawn Memorial Service Burnaby BC $2,060, Foster & McGarvey Edmonton Alta $3,010, Garden Hill Chapel Haney BC $2,288, Giffen-Mack Chapel Toronto Ont $5,600, Glenhaven Memorial Chapel Vancouver BC $6,134, H C Lindsay Funeral Home Kentville NS $2,922, Hainstock & Son Edmonton Alta $4,945, Hamilton Mortuary Ltd Vancouver BC $8,162, Harron Bros Ltd Vancouver BC $8,078, Haywards Thomson & Irving Victoria BC $2,880, Henderson Funeral Homes Abbotsford BC $6,357, Hennessey Funeral Home Charlottetown PEI $3,240, Hill & Robinson Ltd Brantford Ont $3,740, Howard McBride Edmonton Alta $2,848, Hulse & Playfair Ottawa Ont $3,479, Ingram Funeral Home Ltd Toronto Ont $2,562, J A Snow Funeral Home Ltd Halifax NS $2,520, J Albert Walker Funeral Halifax NS $2,080, J B Marlatt Funeral Home Hamilton Ont $3,978, J Cardinal & Son Ltd Toronto Ont $2,290, J F Wilson & Sons Inc Verdun Que $3,899, J P Ferron Ltd Montreal Que $2,528, Jacques Funeral Home Calgary Alta $3,325, James Reid Funeral Home Kingston Ont $2,645, Jennett Funeral Home Ltd Barrie Ont $2,782, Jerrett Funeral Chapels Scarborough Ont $5,701, John T Donohue Funeral London Ont $2,160, Kearney Funeral Director Vancouver BC $4,015, Kelly Funeral Home Ottawa Ont $4,560, Kerrs Funeral Chapel Ltd Winnipeg Man $3,110, L C Wallace Funeral Home Hamilton Ont $4,012, L G McMillan Funeral Services Black Point NB $2,160, Leatherdale Gardiner Winnipeg Man $5,915, Lepine & Cloutier Ltd Quebec Que $3,960, Mahers Funeral Home Ltd Campbellton NB $2,109, Mahers Funeral Service Ltd Placentia PB Nfld $3,160, McCall Brothers Victoria BC $9,628, McDougall & Brown Ltd Toronto Ont $4,410, McEvoy & Shields Ottawa Ont $3,438, McGuinty Funeral Home Ltd North Bay Ont $3,240, McLeods Funeral Chapel Kamloops BC $3,114, Montague Furnishing Co Ltd Montague PEI $2,215, Morgue Bros Ltd Winnipeg Man $4,437, Mount Bensons Funeral Home Nanaimo BC $2,225, Needham Funeral Service Ltd London Ont $3,700, Park Memorial Edmonton Alta $5,558, Philip Coutu Funeral Chapels Ltd Winnipeg Man $2,154, Racine Robert & Gauthier Ottawa Ont $3,240, Reynars Funeral Home Dawson Creek BC $2,409, Richmond Funeral Home Richmond BC $5,861, Rosar Morrison Funeral Scarborough Ont $6,520, Roselawn Funeral Director Vancouver BC $4,238, Royal Oak Funeral Chapel Burnaby BC $3,656, S O Mehan & Son Funeral Home St Stephen NB $2,260, Sands Mortuary Ltd Victoria BC $8,233, Sargent Funeral Chapel Thunder Bay Ont $2,120, Simmons & McBride Ltd Vancouver BC $2,963, South Side Memorial Edmonton Alta $2,425, Surrey Funeral Homes Surrey BC $2,520, Symington Funeral Home Kirkland Lake Ont $2,116, The Garden Chapel Calgary Alta $4,680, Thomson Funeral Chapels Winnipeg Man $4,673, Trull Funeral Homes Ltd Toronto Ont $4,770, Turner & Porter Ltd Toronto Ont $3,375, Tuttle Bros Ltd Moncton NB $2,520, Urgel Bourgie Ltee Montreal Que $2,242, Vernon Funeral Home Ltd Vernon BC

VETERANS AFFAIRS—*Continued*

$2,670, W J Caul Funeral Home Ltd St John's Nfld $6,185, Ward Funeral Home Weston Ont $4,160, Washington & Johnston Ltd Toronto Ont $19,422, Woodlawn Funeral Home Ltd New Westminster BC $2,484.

Grave Markers $163,112—British Columbia Monumental Works Ltd Vancouver BC $15,631, Beechwood Cemetery Downsview Ont $3,590, Brunswick Monuments Ltd Grand Falls NB $7,850, Chesley Memorial Works Chesley Ont $12,120, Custom Bronze Monuments Ltd Vancouver BC $2,960, W T Dauphinee Shelburne NS $10,814, Francois Theberge Enrg Lac Megantic Que $5,279, Gardens of Gethsemani Vancouver BC $3,136, Geard Cut Stone London Ont $3,960, Hamilton Monument Co Hamilton Ont $6,605, Holy Cross Cemetery Thornhill Ont $4,920, Kipling Memorial Works Howick Que $4,183, Lakehead Monuments Thunder Bay Ont $11,028, Levi Power & Sons Montague PEI $5,016, Martel & Sons Vankleek Hill Ont $8,035, Muirs Marble Works Ltd St John's Nfld $4,036, Peters & Sons Ltd St John's Nfld $2,212, Pine Hills Cemetery Scarborough Ont $6,300, Regina Monumental Regina Sask $9,851, Remco Memorial Red Deer Alta $11,596, Southside Memorial Services Ltd Surrey BC $6,964, Thake Monument & Vaults Ltd Westport Ont $2,770.

Nursing Services $371,018—Alberta Male Nursing Services Edmonton Alta $2,928; Victorian Order of Nurses Amherst NS $2,435; Cape Breton NS $11,664; Dartmouth NS $3,804; Fredericton NB $2,012; Moncton NB $5,062; Newcastle NB $2,290; Saint John NB $2,047; Montreal Que $14,257; London Ont $23,459; Ottawa Ont $44,828; Winnipeg Man $49,352 and Edmonton Alta $4,427.

Optometrists Services $84,805.

Outside Hospital Services $17,076,160—Alberta Hospital Edmonton Alta $60,797, Alberta Hospital Ponoka Alta $107,001, Armstrong & Spallumcheen Hospital Armstrong BC $2,913, Battleford Hospital North Battleford Sask $56,519, Bay Chaleur Soldiers Memorial Hospital Campbellton NB $25,424, Belleville General Belleville Ont $3,080, Blanchard & Fraser Memorial Kentville NS $3,545, Burnaby General Hospital Burnaby BC $3,759, Campbell River District Hospital Campbell River BC $14,082, Castlegar & District Hospital Castlegar BC $4,849, Centre Hospitalier Universite Laval Ste Foy Que $604,208, Centre Psychiatrique de Roberval Roberval Que $9,272, Charlottetown Hospital Charlottetown PEI $9,514, Chilliwack General Hospital Chilliwack BC $9,655, Claresholm Care Centre Claresholm Alta $28,864, Clinique Roy-Rousseau Quebec Que $5,055, Colchester Hospital Truro NS $4,327, Cowichan District Hospital Duncan BC $9,530, Cranbrook District Hospital Cranbrook BC $7,464, Creston Valley Hospital Creston BC $8,938, Dawson Memorial Hospital Bridgewater NS $4,503, Edmonton General Hospital Edmonton Alta $3,064, General & Marine Hospital Collingwood Ont $3,762, General Hospital Corporation St John's Nfld $508,502, Gorge Road Hospital Victoria BC $7,431, Grande Prairie General Hospital Grande Prairie Alta $2,380, Halifax Infirmary Halifax NS $4,199, Henderson General Hospital Hamilton Ont $2,137, Highland View Regional Hospital Amherst NS $2,414, Roberval Hotel Dieu Hospital Roberval Que $2,210, Jeffery-Hale Hospital Quebec Que $5,837, Laval Hospital Ste Foy Que $17,148, St Michel Archange Hospital Quebec Que $8,880, Hotel Dieu Hospital Kingston Ont $37,626, Hotel Dieu Hospital Chatham NB $2,190, Hotel Dieu Hospital Edmundston NB $6,468, Inverness County Memorial Hospital Inverness NS $6,591, Kelowna General Hospital Kelowna BC $13,939, Kimberley District Hospital Kimberley BC $4,458, Kingston General Hospital Kingston Ont $42,054, Kingston Psychiatric Hospital Kingston Ont $3,901, Kitchener Waterloo Hospital Kitchener Ont $4,520, Kitimat General Hospital Kitimat BC $10,568, Kootenay Lake General Hospital Nelson BC $4,721, Lachine General Hospital Lachine Que $2,664, Langley Memorial Hospital Langley BC $16,270, Laurentian Hospital Sudbury Ont $6,906, Linhaven St Catharines Ont $2,208, Lions Gate Hospital Vancouver BC $14,587, Lynhurst Hospital Toronto Ont $15,780, Maple Ridge Hospital Maple Ridge BC $3,337, Meadow Lake Union Hospital Meadow Lake Sask $2,554, Mills Memorial Hospital Terrace BC $2,189, Miramichi Hospital Newcastle NB $2,121, Misericordia Hospital Edmonton Alta $8,263, Mission Memorial Hospital Mission BC $2,129, Montreal Chest Hospital Montreal Que $5,796, Montreal General Hospital Montreal Que $4,372, Moose Jaw Union Hospital Moose Jaw Sask $29,368, Abbotsford General Hospital Abbotsford BC $4,592, Nanaimo Regional General Hospital Nanaimo BC $16,763, National Defence Medical Centre Ottawa Ont $856,015, New Waterford Consolidated Hospital New Waterford NS $4,017, Nicola Valley General Hospital Merritt BC $4,096, Nipawin Union Hospital Nipawin Sask $4,868, Northside General Hospital North Sydney NS $3,062, Nova Scotia Hospital Dartmouth NS $24,473, Nova Scotia Sanatorium Kentville NS $42,760, Oakville-Trafalgar Memorial Hospital Oakville Ont $2,415, Oromocto Public Hospital Oromocto NB $6,254, Orthopaedic & Arthritis Hospital Toronto Ont $35,323, Ottawa Civic Ottawa Ont $17,848, Ottawa General Ottawa Ont $12,035, Prince Edward Island Hospital Charlottetown PEI $25,785, Peace Arch District Hospital White Rock BC $15,548, Pearson Hospital Vancouver BC $14,468, Penticton Regional Hospital Penticton BC $10,534, Powell River General Hospital Powell River BC $2,422, Prince County Hospital Summerside PEI $2,329, Prince George Regional Hospital Prince George BC $5,716, Provincial Hospital Saint John NB $2,385, Provincial Hospital Campbellton NB $7,203, Provincial Sanatorium Charlottetown PEI $30,878, Point Edward Hospital Sydney NS $4,022, Queen General Hospital Liverpool NS $2,575, Regina General Hospital Regina Sask $27,827, Richmond General Hospital Richmond BC $6,259, Riverside Mental Hospital Charlottetown PEI $13,627, Riverview Hospital Essondale BC $172,684, Rosehaven Hospital Camrose Alta $3,048, Ross Memorial Hospital Lindsay Ont $4,055, Royal Alex Hospital Edmonton Alta $19,179, Royal Columbian Hospital New Westminster BC $19,269, Royal Inland Hospital Kamloops BC $32,318, Royal Jubilee Hospital Victoria BC $1,188,872, Royal Victoria Hospital Montreal Que $3,704, Saint John General Hospital Saint John NB $12,235, Saskatchewan Hospital Weyburn Sask $10,560, Saskatoon City Hospital Saskatoon Sask $11,879, Shaughnessy Hospital Vancouver BC $6,134,786, Shellbrook Union Hospital Shellbrook Sask $5,627, Shuswap Lake Hospital Salmon Arm BC $6,108, Sierra Vista Hospital Los Angles Cal USA $5,869, Souris Hospital Souris PEI $3,798, South Okanagan Hospital Oliver BC $3,175, St Elizabeth Hospital North Sydney NS $2,054, St Josephs General Hospital Comox BC $11,786, St Josephs Hospital Hamilton Ont $3,587, St Josephs Hospital Sudbury Ont $4,090, St Josephs Hospital Glace Bay NS $4,270, St Louis Hospital Bonnyville Alta $4,069, St Marthas Hospital Antigonish NS $3,489, St Marys Hospital New Westminster BC $10,090, St Marys Hospital Sechelt BC $2,998, St Michaels Hospital Toronto Ont $7,043, St Pauls Hospital Saskatoon Sask $11,830, St Pauls Hospital Vancouver BC $44,297, St Ritas Hospital Sydney NS $2,626, St Vincents Hospital Vancouver BC $9,823, Sturgeon General Hospital St Albert Alta $6,041, Summerland Hospital Summerland BC $3,770, Sunnybrook University Hospital Toronto Ont $98,622, Sunnybrook Medical Centre Toronto Ont $3,175,584, Surrey Memorial Hospital Surrey BC $14,213, Sydney City Hospital Sydney NS $2,983, Moncton Hospital Moncton NB $4,530, Toronto East General and Orthopaedic Hospital Toronto Ont $2,609, Trail Regional Hospital Trail BC $10,508, Unger Nursing Homes Hamilton Ont $7,137, University of Alberta Hospital Edmonton Alta $205,098, University Hospital Saskatoon Sask $39,597, University Hospital London Ont $20,857, Valleyview Hospital Essondale BC $6,459, Vancouver General Hospital Vancouver BC $40,175, Vernon Jubilee Hospital Vernon BC $11,198, Victoria General Hospital Victoria BC $39,329, Victoria General Hospital Halifax NS $85,093, Victoria Hospital London Ont $43,631, Wainwright General Hospital Wainwright Alta $3,597, Wascana Hospital Regina Sask $513,332, Waterford Hospital St John's Nfld $16,655, Wellesley Hospital Toronto Ont $13,497, West Coast General Hospital Port Alberni BC $5,764, West Saint John Community Hospital Saint John West NB $1,875,383, Yorkton Union Hospital Yorkton Sask $2,090.

VETERANS AFFAIRS—*Continued*

Pharmacists $6,471,494—Aberdeen Pharmacy Medicine Hat Alta $2,224, Acadia Drug Mart Moncton NB $6,804, Action Drugs Saskatoon Sask $4,370, Action Drugs Mount Royal Saskatoon Sask $5,604, Aikenhead Renfrew Ont $5,558, Alberton Pharmacy Alberton PEI $8,595, Alexandria Pharmacy Alexandria Ont $2,027, Anderson Drug Drumheller Alta $3,707, Andersons Pharmacy Abbotsford BC $2,050, Archibalds Pharmacy Truro NS $4,882, Arcola Pharmacy Ltd Arcola Sask $3,117, Armstrong Drugs Edmonton Alta $5,279, Arrowsmith Pharmacy Parksville BC $3,177, Ashfords Pharmacy Mount Pearl Nfld $3,649, Athabasca Pharmacy Athabasca Alta $2,249, Avery Carr Pharmacy Creston BC $3,224, Avon Rexall Drugs Regina Sask $4,890, Babers Pharmacy Ltd Balcarres Sask $3,430, Balkwill Big V Pharmacy Windsor Ont $3,762, Bancroft Pharmacy Bancroft Ont $4,697, Bay Despoir Health Bay Despoir Nfld $2,688, Bay View Dispensary St John's Nfld $3,760, Bay View Pharmacy Kellingrews Nfld $9,463, Baydala Drugs Edmonton Alta $4,490, Bear River Drug Bear River NS $14,371, Bearnes Drug Store Wolfville NS $2,888, Beaverlodge Drug Ltd Beaverlodge Alta $2,186, Ben Thompson Pharmacy Brockville Ont $2,445, Bens Rexall Pharmacy Stephenville Nfld $5,102, Bi Rite Drugs Ltd Regina Sask $2,861, Birtle Pharmacy Birtle Man $3,783, Bishop Drugs Red Deer Alta $2,815, Black Diamond Pharmacy Glace Bay NS $5,527, Blain Maclean Hill Calgary Alta $2,053, Blue Bottle Pharmacy Calgary Alta $2,372, Bogardees Gaul Pharmacy Guelph Ont $2,880, Bossons Pharmacy Strathroy Ont $3,245, Botwood Pharmacy Botwood Nfld $4,301, Boukes Drug Store Thunder Bay Ont $12,705, Bowness Drugs Calgary Alta $2,211, Bradbrooks Drug Store Swift Current Sask $5,308, Bridgetown Pharmacy Bridgetown NS $6,492, Broadway Pharmacy Winnipeg Man $3,395, Browns Drug Store Brandon Man $3,825, Bryan Jones Pharmacy Tillsonburg Ont $3,052, Buckleys Drug Store Halifax NS $2,920, Buctouche Pharmacy Ltd Buctouche NB $5,784, Bujold Pharmacy Ltd Campbellton NB $8,763, Burns Pharmacy St Thomas Ont $5,506, C D Hemeon & Son Ltd Liverpool NS $4,128, C G Fulton Pharmacy Tatamagouche NS $7,256, C J Staples Drugs Ltd Moncton NB $2,685, C M Dickison & Sons Newcastle NB $16,840, C A MacQuarrie Drugs Truro NS $7,125, Cambrian Drugs Calgary Alta $2,099, Campbells Pharmacy Westville NS $11,613, Canada Apothecary London Ont $5,399, Canso Pharmacy Canso NS $2,651, Cantin Drug Ltd Winnipeg Man $2,171, Capital Drugs Ltd Sydney NS $8,876, Carrigan Lake Hill Drugs Victoria BC $3,502, Carrolls Drug Store Glace Bay NS $31,650, Centennial Pharmacy Carleton Place Ont $2,239, Central Pharmacy Nanaimo BC $10,199, Central Pharmacy Grand Falls Nfld $3,161, Central Pharmacy Ltd Yarmouth NS $4,895, Champions Pharmacy Kensington PEI $2,955, Champlain Pharmacy Hull Que $3,203, Chase Drugs Ltd Chase BC $3,389, Chester Pharmacy Chester NS $4,729, Chipman Pharmacy Chipman NB $3,213, Chisholms Pharmacy Aylesford NS $2,598, Churchills Pharmacy Clarenville Nfld $7,024, City Drug Store Yarmouth NS $6,013, City Pharmacy Corner Brook Nfld $6,675, Civic Prescription Pharmacy New Westminster BC $2,382, Claresholm Pharmacy Claresholm Alta $2,274, Clarks Pharmacy Lennoxville Que $6,652, Clements Drug Store Brandon Man $7,192, Clifford Pharmacy Ltd Dalhousie NB $17,590, Clinic Pharmacy Brandon Man $4,265, Clinic Pharmacy Dawson Creek BC $2,344, Clinic Pharmacy Association Thunder Bay Ont $7,279, Coad Drugs Ltd Saskatoon Sask $3,587, D R Cochrane Wolfville NS $4,068, Cochrans Drug Store Plaster Rock NB $9,592, Colwood Pharmacy Victoria BC $5,310, Come By Chance Pharmacy Come by Chance Nfld $14,510, Cooks Pharmacy Kitchener Ont $2,929, Coop Pharmacy Prince Albert Sask $2,769, Coopers Pharmacy Winnipeg Man $2,199, Corner Drug Co Moncton NB $2,409, Cornwall Drug Co St John's Nfld $6,229, Cornwells Drugs Store Shellbrook Sask $2,285, Cosgrave Pharmacy Windsor Ont $3,007, Coulter Yates Pharmacy London Ont $5,186, Courtenay Drug Co Courtenay BC $2,034, Cowles Pharmacy Edmonton Alta $2,001, Crawfords Drugs Ltd Vancouver BC $3,288, J W Crooks Thunder Bay Ont $9,997, Crowell Drug Stores Halifax NS $12,737, Curry Pharmacy Brockville Ont $2,764, C W Fraser Pharmacy Truro NS $3,377, D & M Drug Store Halifax NS $2,455, Dalhousie Pharmacy Dalhousie NB $2,816, Davis Rexall Drugs Nipawin Sask $6,022, Dempsey Drugs Ltd Bathurst NB $2,494, Desjardins Pharmacy Ottawa Ont $2,854, Devon Pharmacy Fredericton NB $8,187, Dewars Drugs Ltd Regina Sask $3,599, Diamond Drugs Black Diamond Alta $2,118, Dickisons Drug Store Doaktown NB $2,184, Dieppe Pharmacy Ltd Dieppe NB $2,374, Dimocks Pharmacy Windsor NS $2,155, Dispensaries Ltd Edmonton Alta $6,823, Doanes Drug Store Barrington NS $10,587, Dolar Drugs Edmonton Alta $2,023, Dollar Pharmacy Calgary Alta $2,501, Downtown Drugs Ltd Calgary Alta $6,462, D R Mac Leod & Co Ltd New Glasgow NS $6,310, Drake Pharmacy Winnipeg Man $2,670, Drug City Pharmacy Saint John NB $4,730, Dryden Pharmacy Dryden Ont $3,513, Du Lac Pharmacy Ste Rose du Lac Man $5,139, Duckworth Pharmacy St John's Nfld $2,850, Duffetts Pharmacy Catalina Nfld $11,346, Dunford Drug Co Ltd Calgary Alta $4,019, Dunk The Druggist Fort Qu'Appelle Sask $2,682, Dunlops Pharmacy Goderich Ont $2,418, Dunns Pharmacy St John's Nfld $11,626, Dycks Pharmacy Kelowna BC $4,355, Earleys Pharmacy Erickson Man $2,515, Economy Drug Store Winnipeg Man $6,155, Edwards Drug Store St John's Nfld $2,524, Eldorado Drugs Winnipeg Man $3,172, Eldridge United Pharmacy Vancouver BC $2,308, Elizabeth Drugs St John's Nfld $2,613, Ellerby & Hall Chemists Winnipeg Man $4,464, Emenaus Pharmacy Liverpool NS $2,770, Enman Drug Company Summerside PEI $2,072, Esquimalt Plaza Pharmacy Victoria BC $2,430, Exeter Pharmacy Exeter Ont $2,716, Fairfield Pharmacy Victoria BC $2,904, Fairview Drugs Fairview Alta $2,433, Family Drugs Edmonton Alta $3,388, Feeros Pharmacy Ltd Woodstock NB $9,665, Flewwelling Pharmacy Ltd Halifax NS $4,120, Fords Pharmacy Ltd Moncton NB $21,052, Fords Pharmacy Ltd Saskatoon Sask $3,045, Forest Pharmacy Forest Ont $2,990, Fort Road Dispensary Edmonton Alta $24,177, Freds Pharmacy Ltd Vancouver BC $2,742, Frontier PharmacyCoquitlan BC $2,925, Fullerton Pharmacy Cornwall Ont $11,659, Fullerton Brockville Ont $2,900, Fyfes Pharmacy Barrhead Alta $2,178, Gander Drugs Gander Nfld $8,556, Ganges Pharmacy Ganges BC $2,256, Gants United Pharmacy Kelowna BC $4,520, Geens Pharmacy Belleville Ont $8,443, Glows Pharmacy Winnipeg Man $3,222, Good Neighbor Drug Moncton NB $6,931, Good Neighbor Drug Bridgewater NS $14,499, Good Neighbour Drug Charlettetown PEI $2,198, Gordners Pharmacy Windsor Ont $2,324, Gordons IDA Pharmacy Kincardine Ont $4,285, Gorhams Drug Stores Campbellton NB $16,138, Grand Falls Drug Store Grand Falls Nfld $2,952, Grand Falls Pharmacy Ltd Bathurst NB $4,575, Grandview Pharmacy Cambridge Ont $2,061, Gray Chemists Ltd Prince Albert Sask $4,490, H & R Drugs Limited Stratford Ont $5,249, Hahn Pharmacy Waterloo Ont $2,196, Harewood West Drug Nanaimo BC $2,237, Harpers Medical Centre Pharmacy Nipawin Sask $3,827, Harris Pharmacy Neepawa Man $3,594, Hartford Drugs Ltd Winnipeg Man $2,419, Haslehurst Big V Pharmacy Amherstburg Ont $2,345, Hegans Pharmacy Melville Sask $3,021, Henderson Drugs Ltd Calgary Alta $2,882, Hendersons Drug Store Campbellton NB $12,128, Hendersons Pharmacy Sackville NB $3,446, Henleys Pharmacy Oxford NS $4,261, Hickeys Drug Store Chatham NB $13,291, Hills East Drug Store Portage la Prairie Man $4,770, Hills West Drug Store Portage la Prairie Man $2,917, Hilltop Pharmacy White Rock BC $2,751, Hipwells United Pharmacy Vedder Crossing BC $2,558, Hoffmans Big V Pharmacy Windsor Ont $3,473, Hogan Pharmacy Sarnia Ont $4,378, Housman Drugs Innisfail Alta $2,352, Hughes Drugs Charlottetown PEI $11,413, Hunter River Pharmacy Hunter River PEI $3,940, Hunters Pharmacy Windsor Ont $2,072, Hutchins Pharmacy Annapolis NS $5,438, Huth Pharmacy Guelph Ont $3,699, Ingersoll Pharmacy Ingersoll Ont $4,574, Irelands Pharmacy Trenton Ont $5,497, Jack Andrews Pharmacy Winnipeg Man $2,827, James Inrig Ltd Picton Ont $4,147, J F Chiasson Drugs Waterford NS $7,797, Johnson & Johnson Drugs Charlottetown PEI $10,596, Johnson Drug Store Perth NB $5,918, Johnson Drugs Edmonton Alta $2,923, Johnstons Pharmacy Madoc Ont $2,013, Johnstons Drug Store Brandon Man $3,388, Jubilee Pharmacy Victoria BC $4,076, K Mart Pharmacy

VETERANS AFFAIRS—*Continued*

Charlottetown PEI $3,445, K Mart Pharmacy Ltd Moncton NB $8,913, K Mart Pharmacy Ltd Sydney NS $3,229, Keewatin Pharmacy Winnipeg Man $2,775, Keith Donaldson Pharmacy Renfrew Ont $2,762, Kennebacasis Drug Ltd Rothesay NB $3,347, Kent Drugs Ltd Richibucto NB $12,913, Keremeos Pharmacy Ltd Keremeos BC $2,628, Kinburn Pharmacy Mahone Bay NS $4,156, Knights Pharmacy Ltd Penticton BC $4,437, Knowlan Drugs Ltd Vancouver BC $5,480, Krolls Rexall Drugs Meadow Lake Sask $2,360, Kuss United Pharmacy Surrey BC $3,105, La Pharmacie Caraquet NB $7,473, La Pharmacie T Deon Yarmouth NS $5,573, Lacroix Drug Ltd Tisdale Sask $3,987, Lakeview Big V Pharmacy Windsor Ont $2,469, Lambton Pharmacy Petrolia Ont $2,647, Lanford and Ruckle Ltd London Ont $2,139, Langford Pharmacy Victoria BC $3,195, Larters Pharmacy Montague PEI $33,253, Laughlin Drug Co Ltd Fredericton NB $3,597, Lawtons Drug Stores Halifax NS $13,448, Leger Drug Store Ltd Shediac NB $2,332, Leonard Drugs Edmonton Alta $4,534, Leonard Fysh Ltd Moose Jaw Sask $6,133, Leonard Triangle Drugs Edmonton Alta $2,371, Levys Drug Ltd Digby NS $4,216, Lewis Pharmacy Perth Andover NB $4,736, Linkletter Drug Mart Summerside PEI $3,967, Lipton Pharmacy Winnipeg Man $2,396, Lloyds Pharmacy Prescott Ont $2,844, Low Cost Drug Mart Portage la Prairie Man $3,228, Locks Prescription Pharmacy Chilliwack BC $6,138, London Centre Drugs London Ont $3,201, Londrys Pharmacy Kingston Ont $4,962, Lorraines Pharmacy Barrys Bay Ont $2,189, Lundar Pharmacy Lundar Man $2,984, M Hines Pharmacy Ltd Kingston NS $2,826, Mabon Drug Store Montague PEI $11,804, Macafees Drug Store Sussex NB $6,051, MacDonald Drug Halifax NS $2,007, Macdonald Drugs Vancouver BC $3,992, MacKay Pharmacy Halifax NS $2,874, MacKays Pharmacy Bridgewater NS $5,583, MacKenzie Pharmacy Charlottetown PEI $12,916, MacKenzies Pharmacy Dartmouth NS $2,091, MacKinnon Pharmacy Antigonish NS $5,010, MacMillan Pharmacy Calgary Alta $8,520, Main Drugs Ltd Vancouver BC $3,282, Manns Prescription Pharmacy Duncan BC $4,160, Market Drugs Ltd Edmonton Alta $6,223, Martins Pharmacy Queens NS $2,982, Marysville Marysville NB $3,798, Matheson Drug Co O'Leary PEI $3,075, Mayfair Drug Ltd Edmonton Alta $3,580, McAdam Drugs Limited McAdam NB $2,337, McCall Davey Drugs Victoria BC $4,242, McCalls Pharmacy Chatham Ont $3,632, McCallums Drug Store Ltd Sydney NS $3,934, McCue Clinic Prescription Richmond BC $3,504, McCullough Drug Co Winnipeg Man $5,045, McDonalds Drugs Ltd Athabasca Alta $2,665, McDougalls Pharmacy Kentville NS $3,097, McGill & Orme Ltd Victoria BC $24,207, McKennas Drug Store Antigonish NS $6,222, McKenzies Pharmacy Wiarton Ont $6,535, McLaren Western Drug White Rock BC $2,239, McMurdos Pharmacy St John's Nfld $2,078, McNeely Pharmacy Williamsburg Ont $5,002, McVicars Pharmacy Sydney NS $5,270, Medical Centre Prescription Surrey BC $2,039, Medical Pharmacy The Pas Man $2,247, Medical Arts Pharmacy Cornwall Ont $10,231, Medical Arts Pharmacy Moncton NB $7,747, Medical Arts Pharmacy Regina Sask $3,424, Medical Centre Pharmacy Brandon Man $2,625, Medical Hall Drugs Stellarton NS $3,882, Medical Hall Ltd Glace Bay NS $9,888, Medical Pharmacy Prince Albert Sask $6,350, Medical Pharmacy Charlottetown PEI $11,638, Meikleham Pharmacy Galt Ont $3,768, Mercury Drugs Ltd Winnipeg Man $2,001, Merrys Drug Lawrencetown NS $2,274, Metro Drugs Stores Winnipeg Man $8,650, Meyers Drug Store Winnipeg Man $2,270, Michael Finn Pharmacy Blairmore Alta $2,779, Midtown Drug Store New Waterford NS $17,903, Minto Pharmacy Minto NB $8,715, Mission Pharmacy Calgary Alta $2,139, Mission Pharmacy Ltd Mission BC $4,014, Moffatts Pharmacy Dartmouth NS $6,086, Moffitts Pharmacy Ltd Regina Sask $3,696, Moran Pharmacy Mount Forest Ont $2,227, Morris Drug Store Dartmouth NS $3,536, Morrison Drugs Ltd Calgary Alta $2,531, Morrows Pharmacy Melita Man $3,127, Moxons Drug Store Truro NS $4,037, Muirs Drug Store Ltd Winnipeg Man $2,855, Mulvihill Pharmacy Pembroke Ont $3,734, Murrays Pharmacy Chatham Ont $2,624, Nault Pharmacy Maniwaki Que $3,319, Neil Poles Pharmacy Sarnia Ont $2,196, Nelson Pharmacy Ridgetown Ont $3,451, Nevers Pharmacy Ltd Hartland NB $3,629, New Medical Hall Pharmacy North Sydney NS $4,323, Newnham & Slipp Ltd Woodstock NB $11,471, Nieman Pharmacy Winnipeg Man $4,875, Nolan Drugs Ltd Vernon BC $5,251, Norgold Pharmacy Winnipeg Man $2,319, Norm Jackson Drugs Wallaceburg Ont $6,591, Norris Rexall Pharmacy Duncan BC $2,630, O'Leary Pharmacy O'Leary PEI $6,052, Oliver Drug Store Oliver BC $2,484, Olivers Pharmacy Ltd Oromocto NB $6,277, Osborne Drugs Ltd Winnipeg Man $3,501, O'Sullivans Pharmacy Ottawa Ont $7,661, Ottawa Pharmacy Windsor Ont $4,406, Owl Drug Mart Ltd Edmonton Alta $2,435, Owl Drug Store North Sydney NS $5,265, Owl Pharmacy Ltd Dartmouth NS $2,790, Owl Rexall Drugs Vancouver BC $18,847, Parkdale Pharmacy St John's Nfld $2,217, Parkdale Pharmacy Charlottetown PEI $3,982, Parsons Drug Store St John's Nfld $7,125, Patterson Schal Pharmacy Cambridge Ont $2,709, Paul Kelly Pharmacy Belleville Ont $6,191, Pay and Save Drugs Ltd Calgary Alta $2,910, Peoples Drug Mart Richmond BC $2,136, Peppers Drug Store Bathurst NB $5,372, Perry Hope Pharmacy Sackville NB $2,009, Perrys Pharmacy Halifax NS $4,370, Peters Pharmacy Ltd Vancouver BC $2,160, Petersons Drugs Ltd Maple Ridge BC $2,495, Pharmacie A Lariviere Lachute Que $2,547, Pharmacie Bellerose Enrg Rawdon Que $3,742, Pharmacie Bonin Lahaye Caupascal Que $2,518, Pharmacie Brunet Enrg Quebec Que $6,763, Pharmacie Camille Pepin Quebec Que $3,285, Pharmacie Centre Medical St Jerome Que $3,126, Pharmacie Claude Heon Montreal Que $5,122, Pharmacie de la Couronne Quebec Que $6,054, Pharmacie Dr T Pelletier Bic Que $2,996, Pharmacie J Coutu Montreal Que $3,064, Pharmacie G Lafortune Montreal Que $2,140, Pharmacie G Perrault Giffard Que $2,400, Pharmacie Laurent Chabot Quebec Que $2,253, Pharmacie Levesque Enrg Mont Joli Que $2,514, Pharmacie Louis Landry Joliette Que $2,350, Pharmacie P Godin Enrg Quebec Que $3,586, Pharmacie P L Martel Loretteville Que $2,916, Pharmacie Paul Boileau Magog Que $4,931, Pharmacie Paul Guertin Quebec Que $3,086, Pharmacie Quenneville Enrg Montreal Que $5,673, Pharmacie Roger Blanchet St Pascal Que $3,615, Pharmacie Yves Gariepy Cap aux Meules Que $2,848, Pharmacie Paul H Soucy Quebec Que $3,680, Pharmacie J M Lavigueur Actonvale Que $2,085, Pharmacie Place Domaine Montreal Que $2,026, Pharmacie Brosseau St Hubert Que $2,429, Pharmacie Centrale Granby Que $6,944, Pharmacie Cloutier Montreal Que $2,428, Pharmacie Edmundston Edmunston NB $3,480, Pharmacie Gagnon Enrg Gaspe Que $5,432, Pharmacie Hamel Knowlton Que $3,695, Pharmacie J J Paquin Montreal Que $2,223, Pharmacie J P Savard Sherbrooke Que $10,058, Pharmacie Jean Coutu Ste Foy Que $2,562, Pharmacie Jean River Ville Vanier Que $2,409, Pharmacie La Rose Beauharnois Que $2,768, Pharmacie Laplante Longueuil Que $3,587, Pharmacie Legrand Ville des Laurentides Que $2,265, Pharmacie M Ditullio Lachute Que $2,528, Pharmacie Mayrand Montreal Que $2,733, Pharmacie Nationale Rouyn Que $4,182, Pharmacie O Racine Beauport Que $4,286, Pharmacie Orford Magog Que $6,106, Pharmacie Ormstown Ormstown Que $3,345, Pharmacie Pasteur Trois Rivieres Que $2,020, Pharmacie P H Savard Quebec Que $3,190, Pharmacie P L Laurier Ste Foy Que $5,458, Pharmacie R Houle Victoriaville Que $3,568, Pharmacie Richmond Richmond Que $2,529, Pharmacie Roy Rock Island Que $2,161, Pharmacie Roy Danville Que $2,123, Pharmacie Shippagan Shippagan NB $16,636, Pharmacie St Sauveur St Sauveur Que $2,861, Pharmacie Ste Rose Ste Rose Que $2,224, Pharmacie Tillemert Montreal Que $3,012, Pharmacie Tracadie Tracadie NB $5,648, Pharmacie Verrault Rimouski Que $5,107, Pharmacie Villeneuve Quebec Que $3,202, Pharmacie Wienke Rouyn Que $2,354, Pier Discount Drug Store Sydney NS $3,902, Pinders Drug Stores Saskatoon Sask $5,289, Pinders Rexall Drugs Regina Sask $2,717, Pinedale Park Pharmacy Halifax Co NS $2,598, Plaza Drugs Ltd Winnipeg Man $2,627, Polletts Pharmacy Sydney NS $13,370, Pollock Williams Pharmacy Kitchener Ont $2,170, Ponds Big V Pharmacy Windsor Ont $3,299, Port Elgin Pharmacy Port Elgin NB $6,860, Portage Pharmacy Portage La Prairie Man $3,748, Poulains Pharmacy Stellarton NS $2,433, Preston Pharmacy Cambridge Ont $3,312, Princess Drug Calgary

VETERANS AFFAIRS—*Continued*

Alta $3,205, Pugsleys Pharmacy Amherst NS $11,356, Qualicum Pharmacy Qualicum Beach BC $3,696, Quinns Pharmacy Ltd Swift Current Sask $2,994, R A Freeman Ltd Inverness NS $16,281, Raymond Breau Ltd Edmundston NB $5,187, Readys Drug Salmon Arm BC $5,320, Reavies Pharmacy Ltd Russell Man $2,775, Red River Coop Pharmacy Winnipeg Man $2,042, Reddin Bros Drug Store Charlottetown PEI $7,359, Reddings Pharmacy Saint John NB $14,665, Regency Prescription Vancouver BC $2,363, Regent Park Pharmacy Winnipeg Man $2,692, Retters Pharmacy Montreal Que $3,324, Rexall Drug Mart Kentville NS $2,634, Riggin Pharmacy London Ont $2,084, Riverside Big V Pharmacy Windsor Ont $2,629, Robbs Pharmacy Ltd Hampton NB $7,343, Roberts Drug Store Transcona Man $2,301, Robert Girard Pharmacie Montreal Que $3,463, Ross Drug Co Ltd Fredericton NB $19,291, Roussel Pharmacy Inc Tracadie NB $7,764, Rowan Drugs Pembroke Ont $4,310, Roy Brown Drugs Ltd Maple Ridge BC $4,307, Royal Oak Pharmacy Victoria BC $2,814, Ruddocks Pharmacy Swan River Man $4,618, Rutland Pharmacy Ltd Rutland BC $4,376, Ryans Pharmacy Ltd Nackawic NB $2,815, S & G Drugs Montreal Que $2,222, S & M Rexall Pharmacy Yarmouth NS $4,129, Salisbury Pharmacy Ltd Salisbury NB $2,596, Sanders Drug Store Carman Man $3,622, Sanders Drug Store Calgary Alta $2,719, Sarnia Pharmacy Sarnia Ont $2,356, Saskatoon Medical Arts Pharmacy Saskatoon Sask $6,218, Savages Drug Store Fredericton NB $3,611, Scales Drug Store Swan River Man $3,742, Scotts Drug Store Ltd Chatham NB $13,272, Seaview Pharmacy Sooke BC $2,364, Seaway Valley Kemptville Ont $2,508, Selicks Drugs Ltd Saint John NB $9,217, Selkirk Pharmacy Selkirk Man $2,002, Seminole Big V Pharmacy Windsor Ont $4,592, Service Drug Store Moose Jaw Sask $3,159, Service United Drugs Vancouver BC $2,895, Sextons Drug Store Sydney Mines NS $4,177, Seymour Pharmacy Sooke BC $3,664, Shamrock Drug Ltd Grande Prairie Alta $2,582, Sharps Drug Store Ltd Sussex NB $8,528, Shoppers Drug Mart Trenton Ont $4,936, Shoppers Drug Mart Winnipeg Man $2,961, Shoppers Drug Mart Saint John NB $72,794, Shoppers Drug Mart Edmonton Alta $2,006, Shoppers Drug Mart London Ont $2,142, Shoppers Drug Mart Charlottetown PEI $11,007, Shoppers Drug Mart Vancouver BC $45,218, Shoppers Drug Mart Dartmouth NS $6,536, Shoppers Drug World Edmonton Alta $4,340, Shubenacadie Drug Shubenacadie NS $3,310, Sidney Pharmacy Sidney BC $7,423, Sills Pharmacy Napanee Ont $2,758, Simmons Pharmacy Trenton Ont $2,451, Sinclair Pharmacy Stratford Ont $3,445, Smith Drugs Ltd Bath NB $5,161, Spencer Dickie Drugs Quesnel BC $2,715, St George Pharmacy St George NB $6,940, St Paul Drugs Ltd St Paul Alta $2,053, St Peters Drug St Peters NS $2,579, Stapleford Pharmacy Regina Sask $2,977, Stathams Pharmacy Kingsville Ont $2,798, Stead Pharmacy London Ont $2,592, Steads Pharmacy Charlottetown PEI $15,174, Steeltown Pharmacy Trenton NS $2,627, Sterling Drug Store Drumheller Alta $2,043, Stitts Drug Store Dauphin Man $2,044, Stones Drug Store Baddeck NS $3,469, Stonewall Pharmacy Stonewall Man $3,652, Stubbs Pharmacy Lethbridge Alta $2,587, Suburban Drug Ltd Edmonton Alta $2,117, Summerland Pharmacy Summerland BC $3,003, Sunnyside Pharmacy Bedford NS $6,743, Super Save Drug Windsor NS $2,291, Surette Drug Ltd Moncton NB $10,732, T Eaton Company Winnipeg Man $2,876, Talbot Pharmacy Winnipeg Man $4,529, Tamblyn Drug Mart Windsor Ont $2,093, Tamblyn Drug Mart North Vancouver BC $7,262, Tarr Brooks Pharmacy London Ont $2,986, Teasels Pharmacy Picton Ont $4,505, Telstar Drugs Ltd Calgary Alta $2,514, Terris Pharmacy Ltd Amherst NS $6,466, The Corner Drug Store Sackville NB $7,045, Thompsons Drug Ltd Shelburne NS $4,385, Thriftway Pharmacy Lethbridge Alta $3,631, Tilleys Pharmacy Ltd Kenora Ont $2,617, Timberlea Pharmacy Halifax NS $2,902, Top Drug Mart Belleville Ont $2,176, Tower Drugs Winnipeg Man $2,906, Townsend Drug Claresholm Alta $2,145, Trail Drugs Co Ltd Trail BC $2,741, Trans Canada Drugs St John's Nfld $4,959, Trasks Drug Store Yarmouth NS $9,310, Turnbulls Pharmacy Victoria BC $2,198, Valley Drug Mart Middleton NS $4,683, Valley Pharmacy Langley BC $3,377, Van Wart Drugs Ltd Edmundston NB $2,030, Vance Pharmacy Wingham Ont $3,239, Veniot Pharmacy Ltd Bathurst NB $8,886, Wabana Drugs Bell Island Nfld $4,271, Waites Pharmacy Summerside PEI $18,322, Wallaces Drug Store Napanee Ont $3,253, Wardropes Drug Store Springhill NS $8,801, Wassons Pharmacy Saint John NB $28,386, Watersons Pharmacy St Stephen NB $10,486, W C Newcombe Drugs Ltd Clinton Ont $2,063, Welsfords Drugs Store Saint John NB $13,029, West Coast Dispensary Corner Brook Nfld $3,086, Westminster Pharmacy New Westminster BC $11,599, Westmount Place Pharmacy Waterloo Ont $2,417, Westown Big V Pharmacy Windsor Ont $2,354, Westview Drugs Ltd Powell River BC $2,443, Weymouth Drug Store Weymouth NS $7,102, Whitbourne Pharmacy Whitbourne Nfld $7,550, White Cross Pharmacy Regina Sask $2,926, White Drug Store Swan River Man $5,204, Whites Pharmacy Newcastle NB $10,894, Whitefield Drugs Souris Man $6,475, Wilsons Pharmacy Berwick NS $6,105, Winfield Pharmacy Winfield BC $2,429, Winrows Drugs Montreal Que $2,672, Withrows Drug Store Halifax NS $4,113, Wolcom Chittick Ltd Halifax NS $23,491, Wood Pharmacy Ltd Lockeport NS $6,555, Woodlands Drug Store Courtenay BC $3,500, Woodlawn Pharmacy Dartmouth NS $3,285, Woods Pharmacy Moose Jaw Sask $2,865, Woodside Pharmacy Dartmouth NS $4,510, Woodward Stores Ltd Edmonton Alta $6,746, Woodwards Pharmacy Vancouver BC $3,127, Woodwards Pharmacy Windsor NS $5,779, Woolco Pharmacy Cornwall Ont $2,924, Woolco Pharmacy Saint John NB $4,149, Woolco Pharmacy Edmonton Alta $2,884, Woolco Pharmacy Sydney NS $4,718, Woolworths Pharmacy St John's Nfld $3,552, Wrights Pharmacy Picton Ont $4,218, Wrights Pharmacy Ltd Moosomin Sask $4,281, Wrights Pharmacy Ltd Whitewood Sask $4,604, Wrights Pharmacy Ltd Parrsboro NS $5,762, Yee Pharmacy Windsor Ont $2,181, Youngs Drug Store Bonavista Nfld $5,307, Youngs Pharmacy Western Bay Nfld $6,805, Your Pharmacy Ltd Moncton NB $3,686, Yurek Pharmacy St Thomas Ont $6,275, Zenuks Drugs Ltd Porcupine Plain Sask $3,458.

Printing Services $390,005—Government of Canada—Supply and Services—Canadian Government Printing Bureau Montreal Que $17,626 and Ottawa Ont $372,379.

Prosthetic Services $1,009,359—Government of Canada—National Health and Welfare Ottawa Ont $1,009,359.

Protection Services $1,237,485—Canadian Corps of Commissionaires Calgary Alta $113,769; Edmonton Alta $26,758; London Ont $333,010; Montreal Que $248,990; Ottawa Ont $112,976 and Winnipeg Man $73,822.

Special Duty Nurses $203,277—E Appleby Montreal Que $14,256, H Belanger Ville LaSalle Que $6,912, B Berry Longueuil Que $2,223, S Blakeman Halifax NS $2,016, M Caranci Montreal Que $9,162, E Chabot Montreal Que $9,045, R Drewry Dorval Que $4,590, C Duhamel Montreal Que $15,208, S Libby St Lambert Que $4,212, MacArthur Montreal Que $5,751, A R MacDonald Halifax NS $2,163, C McKenzie Montreal Que $3,510, G Perreault Montreal Que $11,253, P M Prizant Montreal Que $4,509, P Sklauvounou Town Mount Royal Que $2,115, L Walsh Halifax NS $2,798, J Yates Longueuil Que $4,135.

Service Contracts $4,875—Societe Sanitaire Laval Ltd Laval Que $4,875.

Specialists Engaged in Research $38,276—D V Bates Vancouver BC $6,500, T H Chau Montreal Que $2,500, J K MacKenzie Winnipeg Man $6,000, McGill University Montreal Que $23,276.

Staff Courses $100,637.

Steam Heat Services $16,056—University of Alberta Hospital Edmonton Alta $7,761.

University Staff Consultants $43,740—University of Western Ontario London Ont $43,740.

Miscellaneous Payments $314,548.

VETERANS AFFAIRS—*Concluded*

VETERANS LAND ACT ADMINISTRATION PROGRAM

Appraisal Costs $1,490.

Data Processing Services $101,454—Government of Canada—Supply and Services—Data Processing Branch Ottawa Ont $101,454.

Fees and Expenses Regional Advisory Committees and Provincial Advisory Boards $2,577.

Photography Services $1,243.

Printing Services $25,024—Government of Canada—Supply and Services—Government Printing Bureau Ottawa Ont $25,024.

Registry and Land Office Fees $6,845.

Staff Training $19,030—Government of Canada—Public Service Commission Ottawa Ont $15,342.

Surveying Services $1,154.

Legal Fees $415,636—J K Alexander Timmins Ont $2,341, Beechie & Kerr London Ont $5,752, Bradley & Millette Pembroke Ont $2,943, John G Bryden Fredericton NB $3,231, R J Butler Halifax NS $12,080, Cameron & Ord Belleville Ont $6,914, B G Campbell Charlottetown PEI $3,945, Luther C Clarke Windsor Ont $4,678, George Clegg Orillia Ont $6,723, Lester L Clements Liverpool NS $2,340, Dempster and Zado Napanee Ont $3,349, Dent & Francis Ottawa Ont $4,145, Emile Descary Lachine Que $2,241, Michel Fleury Joliette Que $2,389, Follwell & Follwell Belleville Ont $4,732, T J K Gillis Sydney NS $7,502, Robert Girouard Notaire Ville Ile Perrot Que $2,695, Gordon & Lillico Peterborough Ont $5,476, G P Gorman Saint John NB $2,459, Donald M Hall Berwick NS $2,174, Henderson Hart Johnston Fournier & Algie Brockville Ont $3,818, Hinchey and Hinchey New Waterford NS $3,784, Keating & E Lloyd Moncton NB $6,499, F Jobin Quebec Que $2,420, C D Hughes Fredericton NB $2,572, K J Kenney Bridgewater NS $3,427, Ghyslain Lapointe Ste Agathe des Monts Que $4,502, D P Large Charlottetown PEI $7,499, W R Lawrence Windsor NS $2,651, A J LeBlanc Port Hawkesbury NS $4,139, B Leblanc Moncton NB $3,690, Lee & Roche & Kelly Bracebridge Ont $4,495, P Derek Lewis St John's Nfld $3,700, J D MacCallum Saint John NB $3,219, J A MacLellan Kentville NS $2,787, N R MacLeod Summerside PEI $5,839, McCullagh & Hart Cobourg Ont $2,055, McKay McKay & Vedova St Thomas Ont $3,482, P B Maddox Woodstock NB $3,173, G R Matheson Halifax NS $7,280, Millman Heath Randolph & Minifie Sarnia Ont $2,055, D A Nichols Truro NS $2,007, Nicol & O'Connor Ottawa Ont $4,431, Owen Burger & Green Barrie Ont $2,159, R E Pritchard Huntsville Ont $3,750, K E W Roddam Pictou NS $4,866, G A Smith Sydney NS $11,996, Telford & Van Wyck Owen Sound Ont $4,892, Tomlinson & Guretzner Port Elgin Ont $2,002, Valin Smith & McIntosh North Bay Ont $2,234, Warner & Gemmill Lindsay Ont $12,500, Warren & Rolston Sudbury Ont $6,900, C F Whelly Saint John NB $2,268, Willson & Willson Perth Ont $5,261, Wilson Burns & Menzies Barrie Ont $5,589.

Other Types of Services $7,717.

SECTION 32

1975-76
PUBLIC ACCOUNTS

Construction and Acquisition of Land, Buildings and Equipment and Machinery and Equipment (Including Firm Price Contracts)

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Construction and Acquisition of Land, Buildings and Equipment	32.02
Payments of $5,000 or over for Land and Buildings	32.84
Construction and Acquisition of Machinery and Equipment	32.88

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

Location, contractor and project	Amount of contract	Year of contract	1975-76 Estimates	1975-76 Expenditures	Expenditures to date
	$		$	$	$
AGRICULTURE					
RESEARCH PROGRAM					
Alberta					
Lethbridge					
*Poole Construction Ltd					
Construction of office laboratory building	22,504,834	1974-75	15,700,000	13,258,594	16,357,889
*Western Industrial Contractors Ltd					
Water and sewers for Lethbridge office laboratory	558,587	1973-74	90,000	81,250	507,580
*Russel and Needham					
Architectural and Engineering Consultant Lethbridge Office laboratory	936,221	1972-73	230,000	222,768	727,368
British Columbia					
Agassiz					
Quadrant Construction Ltd					
Renovation of barn	105,813	1974-75	12,000	11,068	105,813(f)
Nova Scotia					
Kentville					
*Leslie R Fairn and Associates Ltd					
Architectural and Engineering Consultant Kentville office laboratory	685,250	1974-75	200,000	195,137	195,137
HEALTH OF ANIMALS PROGRAM					
Saskatchewan					
Saskatoon					
*Cana Construction Co Ltd					
Construction of animal pathology lab	2,888,219	1974-75	2,585,000	2,568,836	2,839,580
*D H Stock & Partners					
Design, construction supervision of animal pathology lab	210,000	1973-74	167,000	166,189	209,571
CANADIAN GRAIN COMMISSION PROGRAM					
Alberta					
Lethbridge					
CEA Simon Day Ltd					
Supply and install grain cleaning machines	121,146	1975-76	100,000	121,146	121,146
Calgary					
*Poole Construction Co Ltd					
Renovations to Government elevator	221,718	1975-76	250,000	221,718	221,718(f)
Argus Installations Ltd					
Rehabilitation of mechanical equipment at Government elevator	178,423	1975-76	178,000	177,470	177,470
Raffin Electric Ltd					
Rehabilitation of electrical equipment at Government elevator	244,575	1975-76	230,875	244,575	244,575(f)
British Columbia					
Prince Rupert					
Wheelabrator Ltd					
Supply pollution control equipment	1,085,931	1974-75	1,300,000	271,140	866,752
Barnett-McQueen Co Ltd					
Install pollution control equipment at Government elevator	505,821	1974-75	505,821	459,422	459,422
Barnett-McQueen Co Ltd					
Install automatic boxcar dumper at Government elevator	1,005,853	1974-75	800,000	912,218	912,218
COMMUNICATIONS					
Quebec					
Montreal–Quebec					
*Cadillac Fairview Corp					
Leasehold Improvement Montreal Que	107,341	1975-76	107,341	107,341	107,341
Ontario					
Shirleys Bay–Ont					
*Domcat Construction Company Limited					
Renovations Central Heating Plant	1,277,777	1975-76	1,155,134	1,155,134	1,155,134
Shirleys Bay–Ont					
*Domcat Construction Company Limited					
Additional Office Area 8, Building No. 34 Phase II	320,541	1973-74	945	946	320,541
Shirleys Bay–Ont					
*Color Mechanical Limited					
Site Services	1,450,000	1975-76	631,400	631,400	631,400

*Awarded through the Department of Public Works.

(f) Final payment.

Location, contractor and project	Amount of contract	Year of contract	1975-76 Estimates	1975-76 Expenditures	Expenditures to date
	$		$	$	$
ENVIRONMENT					
Newfoundland					
*Gid Sacrey Ltd, St John's Nfld, for wharf at Black Tickle Labrador	206,895	1975-76		48,700	51,135
*Metro Engineering and Construction Ltd, St John's Nfld, longliner haulout and storage area reconstruction, Bonavista Nfld	458,031	1974-75		458,031	458,031(f)
*Gid Sacrey Ltd, St John's Nfld, for wharf at Davis Inlet Labrador	142,200	1975-76		33,600	35,280
*Pelley Enterprises Ltd, Springdale Nfld, wharf extension, Forteau Labrador	138,380	1974-75		93,430	138,380(f)
*CCM Construction Ltd, St John's Nfld, breakwater reconstruction, Fortune Nfld	637,790	1975-76		239,971	251,970
*Gid Sacrey Ltd, St John's Nfld, breakwater repairs, Garnish Nfld	116,496	1975-76		116,496	116,496(f)
*Power Construction Ltd, St John's Nfld, wharf reconstruction, Herring-Neck Nfld	198,826	1975-76		160,290	168,305
*Diamond Construction (1961) Ltd, Fredericton NB, wharf replacement at Joe Batts Arm	340,976	1974-75		238,414	340,976(f)
**CCM Construction Ltd, St John's Nfld, harbour improvements, Arnold Cove Nfld	216,035	1974-75		82,844	216,035(f)
*Power Construction Ltd, St John's Nfld, wharf extension, Little Bay (LaPoile) Nfld	145,546	1974-75		90,746	145,546(f)
*Hynes Construction Ltd, Placentia Bay Nfld, wharf extension, Little Harbour East Nfld	266,553	1974-75		179,246	266,553(f)
*Gid Sacrey Ltd, St John's Nfld, wharf reconstruction, Nain Labrador	481,369	1973-74		38,424	481,369(f)
*Floyd's Construction Co Ltd, Rocky Harbour Nfld, fish landing wharf, Port aux Choix Nfld	123,598	1975-76		62,050	65,153
*A & B Dredging Ltd, St John's Nfld, longliner wharf—Port aux Choix Nfld	367,457	1974-75		176,187	467,457(f)
*Short's Construction Ltd, St John's Nfld, harbour improvements at Port de Grave Nfld	361,012	1974-75			361,012(f)
*Modern Paving Ltd, St John's West Nfld, service centre wharf, Port Saunders Nfld	332,481	1974-75		88,886	332,481(f)
*Power Construction Ltd, St John's Nfld, fishermen's wharf, Rose Blanche Nfld	276,016	1974-75		112,091	276,016(f)
*Shears, Floyd Ltd, Rocky Harbour Nfld, breakwater reconstruction, Shoal Cove West Nfld	129,227	1974-75		26,127	129,227(f)
*Metro Engineering and Construction Ltd, St John's Nfld, west breakwater replacement, St Bride's Nfld	689,993	1974-75		433,384	689,993(f)
*Beck Construction and J W Lindsay Enterprises, St John's Nfld, for concrete substructure and superstructure Environment Centre, at Concrete Block Nfld	2,877,430	1975-76		1,042,277	1,094,391
*CCM Construction Ltd, St John's Nfld, for new magnetic observatory equipment building, St John's Nfld	120,012	1975-76		120,012	122,972
*Londrigans Concrete (East) Ltd, St John's Nfld, concrete substructure and superstructure, Concrete Block, St John's Nfld	481,885	1975-76		268,563	295,419
*Horwood–Guihan–Cullum, St John's Nfld, for Newfoundland Environment Centre, St John's Nfld	1,524,000	1975-76		844,896	1,313,157
*Modern Paving Ltd, St John's Nfld for site preparations Nfld Environment Centre, St John's Nfld	188,740	1975-76		188,740	188,740(f)
*McNamara Corp of Nfld Ltd, St John's Nfld, for site utilities Nfld Environment Centre, St John's Nfld	2,147,552	1975-76		855,770	898,559
*Burden and Graham Ltd, White Bay Nfld, wharf reconstruction at St Lunaire Nfld	120,881	1974-75		64,648	120,881(f)
*Power Construction Ltd, St John's Nfld, for wharf repairs at Williams Harbour Nfld	102,881	1975-76		102,881	102,881(f)
Prince Edward Island					
*Maritime Dredging Ltd, Charlottetown PEI, harbour improvement, phase I at Beach Point PEI	109,501	1974-75		23,938	109,501(f)
*Morrison and MacRae Ltd, St Eleanor's PEI, harbour improvement, phase II at Beach Point PEI	197,994	1975-76		184,789	194,028
*Noye and Raynor Construction Ltd, Ellerslie PEI for landing extension, Launching Pond PEI	115,692	1974-75		24,830	115,692(f)
*Noye and Raynor Construction Ltd, Ellerslie PEI, wharf extension at North Lake PEI	124,808	1974-75		45,526	124,808(f)
*Northumberland Construction Ltd, Summerside PEI, reconstruction of west breakwater at Skinner's Pond PEI	142,931	1974-75		66,387	143,845
Nova Scotia					
*Beaver Marine Ltd, Digby NS, new fishing harbour, Cape Sable Island NS	2,679,085	1974-75		2,546,795	2,679,085
*Mosher and Rawding Ltd, Liverpool NS, wharf reconstruction at Central Port Mouton NS	196,879	1974-75		163,649	196,879(f)
*L J Casavechia Construction Ltd, Dartmouth NS, for access road, Dartmouth NS	181,405	1974-75		113,275	181,405(f)
*Croft Metal Products Ltd, Halifax NS, for aluminum windows and doors, Dartmouth NS	129,460	1975-76		66,200	69,510
*Eastern Elevator Services Ltd, Halifax NS, for elevators, Dartmouth NS	168,583	1975-76		141,487	155,636
*Stewiacke Construction Ltd, Waverley NS, new sewage treatment facilities at Dartmouth NS	305,699	1975-76		288,976	303,425
*Fundy Construction Co Ltd, Halifax NS, for new west lab block completion at Darmouth NS	1,725,100	1975-76		126,907	133,252
*Sigma Construction Ltd, Dartmouth NS, for new west lab block structure at Dartmouth NS	631,190	1975-76		631,190	639,990
*Enheat Ltd, Amherst NS, for reinforced steel, Dartmouth NS	149,315	1975-76		143,776	143,776
*Seaport Contractors Ltd, Dartmouth NS, side roads, car parks and services, Dartmouth NS	186,851	1975-76		172,512	181,137
*DC Mechions Construction Ltd, Halifax NS, for solar control system, Dartmouth NS	103,529	1975-76		103,529	108,689

*Awarded through the Department of Public Works.

(f) Final payment

Location, contractor and project	Amount of contract	Year of contract	1975-76 Estimates	1975-76 Expenditures	Expenditures to date
	$		$	$	$
ENVIRONMENT—*Continued*					
Nova Scotia—Concluded					
*R T Pinkerton Construction Ltd, Halifax NS, upgrade electrical distribution and heating controls, Dartmouth NS	212,868	1974-75		6,312	212,868(f)
*Stanley Reid Construction Ltd, Port Hilford NS, for harbour improvements at Delhaven NS	123,088	1974-75		41,104	123,088(f)
*Stanley Reid Construction Ltd, Port Hilford NS, wharf extension at Little Dover NS	114,458	1974-75		78,458	114,458(f)
*C R MacDonald Ltd, Antigonish NS, for harbour improvement at Little River NS	350,596	1974-75		150,246	350,596(f)
*McNamara Corp Ltd, Whitby Ont, wharf, install tidal gauge support at Lobster Rock, Yarmouth NS	3,074,596	1974-75		13,773	13,773(f)
*Vierrault Navigation Ltd, Matane Que, for dredging at Saulnierville NS	103,350	1975-76		103,350	103,350(f)
*Mosher and Rawding Ltd, Liverpool NS, for harbour improvements at Sluice Point NS	182,127	1974-75		84,008	182,127(f)
*Boyd and Garland Construction Ltd, Halifax NS, for fisheries inspection lab, Yarmouth NS	866,993	1975-76		784,479	823,702
New Brunswick					
*Diamond Construction Ltd, Fredericton NB, harbour improvement, phase III at Black's Harbour NB	575,399	1974-75		33,376	575,399(f)
*Skyline Industries Ltd, Burlington Ont, for breakwater and pierhead at Seal Cove NB	210,337	1974-75		20,160	210,337(f)
*P L Williams and Son Ltd, Saint John NB, extension to main building at St Andrews NB	237,559	1973-74			237,559(f)
*Comeau and Savoie Construction Ltd, Caraquet NB, wharf extension and repairs, at Petit Rocher NB	143,165	1974-75		60,945	143,165(f)
*Comeau and Savoie Construction Ltd, Caraquet NB, new public wharf, Pigeon Hill NB	283,657	1974-75		59,995	283,657(f)
*Seaboard Development Ltd, Richibucto NB, harbour improvements at Seal Cove Grand Manan NB	349,769	1975-76		349,769	349,769
Quebec					
**Art Laboratory Furniture Ltd, Montreal Que, lab benching systems equipment at Longueuil Que	1,804,009	1974-75		35,051	1,804,009(f)
*Turjo Construction Ltd, Cap aux Meules Que, for fishing harbour at Millerand Que	2,859,694	1974-75		2,238,839	2,350,782
*Construction Jean and Robert Ltd, Bonaventure Que, repairs to wharf, phase I, Perce Que	123,871	1975-76		18,729	18,729
*Immeuble Place St Laurent Metropolitain Inc, Ville St Laurent Que, for leasehold improvements Metro section, St Laurent Que	155,000	1974-75		155,000	155,000(f)
*Fernand Landry, Bonaventure Que, repairs to wharf and launching ramp, Île d'Entrée Que	106,785	1975-76		106,785	114,435
*Quebec Engineering Ltd, Montreal Que, for fishing harbour, Riviere au Renard Que	3,767,357	1974-75		2,520,402	3,868,386
*Real Rioux Inc, Gaspé; Que, wharf protection at Cloridorme Que	168,238	1975-76		168,238	168,238(f)
*Simard Beaudry Inc, Montreal Que, for fishing wharf, Grande Rivière Que	4,129,270	1973-74		3,515,263	3,961,818
Ontario					
*Crismar Enterprises Ltd, Ottawa, Ont, modifications Fisheries test kitchen, NCC building, Ottawa, Ont	162,092	1975-76		160,332	181,292
*Marion Construction Inc, Ottawa Ont, refurbishing at 100 Gamelin Blvd, Hull Que	250,000	1975-76		26,467	27,790
*Riverside Marine and Dredging, Landsdowne Ont, dredging Pembroke civic marina, Pembroke Ont	101,003	1975-76		101,003	105,233
*Acme Building and Construction Ltd, Sudbury Ont, building enclosure and completion at Sault Ste Marie Ont	6,241,539	1973-74		66,349	6,262,739
*Bermingham Construction Ltd, Hamilton Ont, breakwater repairs stage 3, Kingston Ont	290,115	1974-75		30,463	290,115(f)
*Queen Marine Ltd, Amherstburg Ont, breakwater extension, Kingston Ont	352,528	1974-75		54,891	352,528(f)
*Hotpack Canada Ltd, North Waterloo Ont, installation of Environment rooms at Sault Ste Marie Ont	418,007	1975-76		16,585	438,078(f)
*Newman Bros Co Ltd, St Catharines Ont, annex building alterations, Great Lakes Forest Research Centre at Sault Ste Marie Ont	191,440	1975-76		180,940	193,040
*McNamara Corp Ltd, Whitby Ont, for dredging at Bayfield Ont	130,494	1975-76		130,494	130,494(f)
*Dean Construction Co, Tecumseh Ont, repairs to east training wall at Cedar Beach Ont	103,036	1974-75		27,379	103,036(f)
*Bermingham Construction Ltd, Hamilton Ont, harbour improvements, Port Dover Ont	160,627	1975-76		114,375	120,094
*Dean Construction Co, Tecumseh Ont, breakwater construction, Rondeau Ont	127,461	1975-76		127,461	127,461(f)
*Dean Construction Co, Tecumseh Ont, harbour expansion, phase I at Wheatly Ont	767,618	1975-76		639,668	671,652

*Awarded through the Department of Public Works.
(f) Final Payment

Location, contractor and project	Amount of contract	Year of contract	1975-76 Estimates	1975-76 Expenditures	Expenditures to date
	$		$	$	$
ENVIRONMENT–*Continued*					
Manitoba					
*K & S Builders Ltd, Winnipeg Man, waste treatment facilities at Fresh Water Institute, Winnipeg Man	314,035	1974-75		208,531	315,035
*W R Grace and Co, Maryland U S A, waste treatment facilities at Fresh water Institute, Winnipeg Man	105,540	1975-76		105,540	105,540(*f*)
Alberta					
*Alpine Blasting Co Ltd, Sherwood Park Alta, harbour improvement, at Fort Chipewyan Alta	389,174	1974-75		130,820	357,694(*f*)
British Columbia					
*Breault Construction Ltd, Creston BC, wildlife centre at Creston BC	294,511	1973-74		1,060	294,511(*f*)
*Greenlees Piledriving Co, Vancouver BC, dredging at False Creek, Vancouver BC	579,438	1975-76		239,961	579,438
*Byrne Construction Ltd, Vancouver BC, for marina breakwater and dredging, Powell River BC	676,882	1975-76		306,221	676,882(*f*)
British Columbia					
*Greenlees Piledriving Ltd, Vancouver BC, harbour improvement, Erie St, Victoria BC	145,406	1975-76			145,406(*f*)
*Skeena River Piledriving No 2 Ltd, Prince Rupert BC, for breakwater at Prince Rupert BC	253,500	1974-75		7,875	253,500(*f*)
*Minette Bay Marina Ltd, Kitimat BC, for Port Edward wharf and float at Port Edward BC	542,266	1974-75		342,434	542,266
*Fraser River Piledriving Ltd, New Westminster BC, new fishing harbour at Crofton BC	348,540	1974-75		198,610	348,540(*f*)
*Pacific Piledriving Ltd, Victoria BC, renewal south float, Campbell River BC	360,341	1973-74		3,032	360,341(*f*)
*Alert Bay Piledriving Co, Alert Bay BC, wharf renewal at Skidegate BC	139,755	1975-76		11,772	17,661
*D J Byrne Construction Co, Vancouver BC, breakwater dredging at North Harbour, Powell River BC	939,343	1974-75		937,183	984,043
*Quadra Construction Co Ltd, Vancouver BC, harbour extension phase I, Powell River BC	150,056	1974-75		150,056	150,056(*f*)
*Fraser River Piledriving, New Westminster BC, for marina breakwater at Lynwood BC	109,118	1974-75		98,452	109,118(*f*)
*Greenlees Piledriving Co, Vancouver BC, breakwater replacement, Ford's Cove BC	150,932	1974-75		150,932	150,932(*f*)
*Quadra Construction Co Ltd, Vancouver BC, approach and float renewal phaseII electrical at Prince Rupert BC	129,390	1975-76		27,240	28,602
*Fraser River Piledriving Ltd, New Westminster BC, construction of wharf at Patricia Bay BC	4,158,684	1974-75		4,158,684	4,163,684
*Alberni Rentals Ltd, Saanichton BC, Patricia Bay Institute of Ocean Sciences, Patricia Bay BC	521,800	1975-76		83,847	88,039
*Dura Construction Ltd, Saanichton BC, Patricia Bay Institute of Ocean Sciences at Patricia Bay BC	395,862	1975-76		395,862	395,863
*Wakeman and Trimble Contractors, Saanichton BC, Patricia Bay Institute of Ocean Sciences at Patricia Bay BC	172,951	1974-75		172,951	172,951(*f*)
*Wakeman and Trimble Contractors, Saanichton BC, Patricia Bay Institute of Ocean Sciences at Patricia Bay BC	119,554	1974-75		119,554	119,554(*f*)
*J K Campbell and Associates, Richmond BC, Patricia Bay Institute of Ocean Sciences at Patricia Bay BC	139,686	1975-76		27,239	27,239
*A I M Steel Ltd, Vancouver BC, Patricia Bay Institute of Ocean Sciences at Patricia Bay BC	671,913	1975-76		390,656	410,189
*Dominion Bridge Co Ltd, Vancouver BC, Patricia Bay Institute of Ocean Sciences at Patricia Bay BC	265,605	1975-76		265,605	265,605(*f*)
*Benton and Overbury Ltd, Victoria BC, Patricia Bay Institute of Ocean Sciences at Patricia Bay BC	364,284	1975-76		25,274	26,538
*Commonwealth Construction Co, Vancouver BC, Patricia Bay Institute of Ocean Sciences at Patricia Bay BC	240,000	1975-76		11,100	11,555
*Commonwealth Construction Co, Vancouver BC, Patricia Bay Institute of Ocean Sciences at Patricia Bay BC	990,780	1975-76		56,896	59,741
*Commonwealth Construction Co, Vancouver BC, Patricia Bay Institute of Ocean Sciences at Patricia Bay BC	239,802	1975-76		137,407	144,277
*Grinnel Fire Protection Systems Co, Burnaby BC, Patricia Bay Institute of Ocean Sciences at Patricia Bay BC	166,623	1975-76		3,029	3,360
*Westgate Mechanical Contractors, Burnaby BC, Patricia Bay Institute of Ocean Sciences at Patricia Bay BC	465,313	1975-76		88,315	92,731
*Canem Systems Ltd, Richmond BC, Patricia Bay Institute of Ocean Sciences at Patricia Bay BC	1,180,000	1975-76		92,683	97,317
*Canem Systems Ltd, Richmond BC, Patricia Bay Institute of Ocean Sciences at Patricia Bay BC	514,046	1975-76		482,298	484,713
*Pacific Glass Ltd, Victoria BC, Patricia Bay Institute of Ocean Sciences at Patricia Bay BC	146,855	1975-76		132,388	139,008
*Peninsula Metal Craft, Victoria BC, Patricia Bay Institute of Ocean Sciences at Patricia Bay BC	136,800	1975-76		3,720	40,920

*Awarded through the Department of Public Works.

Location, contractor and project	Amount of contract	Year of contract	1975-76 Estimates	1975-76 Expenditures	Expenditures to date
	$		$	$	$
ENVIRONMENT–*Concluded*					
British Columbia–Concluded					
*Victoria Cement Man Ltd, Victoria BC, Patricia Bay Institute of Ocean Sciences at Patricia Bay BC	112,119	1975-76		112,119	126,119
*Smith Bros and Wilson Ltd, Vancouver BC, Patricia Bay Institute of Ocean Sciences at Patricia Bay BC	175,390	1975-76		154,860	162,603
*Dura Construction Co Ltd, Saanichton BC, Patricia Bay Institute of Ocean Sciences at Patricia Bay BC	1,013,267	1975-76		938,269	985,183
*Dura Construction Co Ltd, Saanichton BC, Patricia Bay Institute of Ocean Sciences at Patricia Bay BC	416,202	1975-76		414,202	418,202
M J Peddleton Ltd, Victoria BC, Patricia Bay Institute of Ocean Sciences at Patricia Bay BC	111,876	1975-76		16,182	16,182
M J Peddleton Ltd, Victoria BC, Patricia Bay Institute of Ocean Sciences at Patricia Bay BC	101,794	1975-76		101,794	102,794
McCurrie Construction Co, Big Qualicum BC, construction of experimental rearing station at Big Qualicum BC	185,461	1975-76		95,883	95,883
EXTERNAL AFFAIRS					
Australia					
Sydney					
Australian Mutual Provident Society					
Renovations to Chancery	142,515	1975-76		132,986	132,986
Brazil					
Brasilia					
Companhia de Construcao Industria e Comercio					
*Construction of Chancery, recreational facilities and related site work	1,860,000	1974-75	1,400,000	1,234,830	1,573,601
Professional and special services:					
Thompson, Berwick, Pratt and Partners, Vancouver, BC $63,632					
Japan					
Tokyo					
Council of Forest Industries of British Columbia					
*Construction of staff accommodation	318,233	1974-75		6,216	309,448
USSR					
Moscow					
UPDK					
*Construction of Chancery	8,400,000	1974-75	1,000,000	591,508	591,508
Professional and special services					
Smith Carter Partners Winnipeg, Manitoba $4,464					
Canadian International Development Agency					
Ontario					
Ottawa					
*GE Marson Contracting Ltd					
Renovation 2nd and 8th floors Jackson Building	11,495	1975-76	12,000	11,495	11,495
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT					
INDIAN AND ESKIMO AFFAIRS PROGRAM			82,541,000		
Maritimes Region–					
New Brunswick–					
*Burnt Church–					
Mallet et fils Ltee					
Nenooe Esgol school	1,393,700	1975-76		54,399	54,399
Tobique Reserve–					
Brunswick Construction Ltd					
Construction of a school	1,213,185	1974-75		1,009,866	1,194,938
Nova Scotia–					
*Shubenacadie–					
Cannon Construction Ltd					
Kindergarden school	105,886	1975-76		95,637	95,637

*Awarded through the Department of Public Works.

Location, contractor and project	Amount of contract	Year of contract	1975-76 Estimates	1975-76 Expenditures	Expenditures to date
	$		$	$	$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT–*Continued*					
INDIAN AND ESKIMO AFFAIRS PROGRAM–*Continued*					
Quebec Region–					
Abitibi District–					
Fort George–					
Les Constructions Dimara Inc					
Water and sewage system	306,687	1975-76		306,687	306,687(*f*)
Les Constructions Latendresse Inc					
To assemble 4 prefab houses for students	269,815	1974-75		269,815	269,815(*f*)
Les Maisons Quebec Inc					
To assemble 4 prefab houses	265,364	1974-75		64,000	265,264
Kipawa–					
Halet Construction Inc					
Water and sewage system	436,792	1974-75		139,420	436,792(*f*)
Mistassini–					
Acto (Quebec) Ltee					
Furnish and assemble 4 portable classrooms	102,345	1974-75		4,312	102,345(*f*)
Notre-Dame Du Nord–					
Halet Construction Inc					
Construction of water and sewage systems and road paving	708,960	1975-76		434,997	434,997
Hudson Bay District–					
Arenco Construction Ltee					
Extension and modification of power lines and grid	106,524	1975-76		106,524	106,524(*f*)
Montreal District–					
Claude Aubin Ltee					
Construction of 4 classrooms at Oka	451,858	1975-76		436,480	436,480
Bolduc Construction Inc.					
Construction of Filtration Plant at Caughnawaga	894,319	1974-75		406,234	**894,319(*f*)
La cie de construction de la lieure Inc					
Construction of a bridge at Maniwaki	333,888	1974-75		26,110	333,888(*f*)
*John Commanda and Luc Brascoupe					
Installation of 2 power plants	121,857	1974-75		121,857	121,857(*f*)
Pointe-Bleue District–					
Halet Construction Inc					
Construction of water and sewage system	340,468	1975-76		340,468	340,468(*f*)
Sept Iles District–					
Atco Quebec Ltee					
Furnish and install 4 prefab classrooms at Bersimis	147,561	1975-76		147,561	147,561(*f*)
Ontario Region–					
Brantford District–					
Dineen Construction					
Granular Base on six nations roads Nos. 241 and 242, removal of trees	197,009	1975-76		194,033	194,033
James Bay District–					
*Comstock International Ltd					
Electrical installations for school and residence at Attawapiskat	109,303	1974-75		26,815	94,064
*M J Labelle Co Ltd					
Road construction, gravel supply, transportation and equipment supply	242,000	1975-76		34,000	34,000
Marden Construction					
Labour and equipment for installing watermain	131,357	1975-76		126,622	126,622
*Smith and Elston Co Ltd					
Mechanical installations for school and residence at Attawapiskat	245,414	1974-75		31,257	204,465
Kenora District–					
Bergman Construction Ltd					
Supply and install water and sewage system	162,361	1975-76		140,773	140,773
F and H Construction Co Ltd					
Construction of a shoe factory at Shoal Lake	136,664	1975-76		114,643	114,643
Kingston District–					
Asphalte Salaberry Construction Ltd					
Improvement and reconstruction of CH 101 and CH 301	165,051	1975-76		80,211	80,211
Lakehead District–					
Ben Bee Construction Ltd					
Construction of water supply system	222,304	1975-76		217,059	217,059
London District–					
*Evans Kennedy Construction Ltd					
Construction of school at Oneida-on-the Thames	840,034	1975-76		320,963	320,963
Sioux Lookout District–					
*North Star Plumbing Ltd					
Mechanical installation of school and residence	224,476	1974-75		101,236	174,595

*Awarded through the Department of Public Works.
**Amends reporting in previous years Public Accounts.

Location, contractor and project	Amount of contract	Year of contract	1975-76 Estimates	1975-76 Expenditures	Expenditures to date
	$		$	$	$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT–*Continued*					
INDIAN AND ESKIMO AFFAIRS PROGRAM–*Continued*					
Manitoba Region–					
*Dog Creek–					
Indian Day Labour					
Construction of a school	1,449,517	1973-74		950,717	1,416,234
Cross Lake–					
Beaver Plumbing					
Construction of a school	122,111	1975-76		122,111	122,111(*f*)
Island Lake–					
*Indian Day Labour					
Construction of a school	3,065,479	1973-74		1,484,460	2,971,038
*Indian Day Labour					
Construction of a school	2,386,000	1973-74		1,389,533	2,311,019
*Valere's Construction					
Construction of a school	201,749	1975-76		80,958	80,958
Keeseekoowenin–					
Nor-Quin Construction					
Construction of a bridge	177,095	1975-76		177,094	177,094
Lake Manitoba–					
*Redekop Electric Co Ltd					
Construction of a school	123,204	1975-76		89,083	89,083
*Mikkelsen Coward and Co Ltd					
Construction of a school	247,577	1975-76		192,758	192,758
Pukatawagan–					
Mathias Colomb Band					
Construction of a sewage system	515,000	1974-75		52,752	52,752
Mathias Colomb Band					
Construction of a school	2,375,000	1974-75		31,927	61,994
Nelson House–					
*Baert Construction Ltd					
School and staff accommodations	1,512,475	1971-72		38,544	1,509,956
Oxford House–					
*Baert Construction Ltd					
School and staff accommodation	1,777,227	1972-73		72,921	**1,760,253
The Pas–					
*Borger Industries					
Shopping centre	817,628	1974-75		425,934	**790,056
*Peter Leitch Construction Ltd					
Shopping centre	5,996,118	1974-75		2,103,552	**5,540,778
St-Theresa–					
Manitoba Hydro					
Extending services pump house and service treatment plant	177,739	1975-76		177,739	177,739(*f*)
Wassagamach–					
*Derksen Plumbing and Heating Ltd					
Construction of a school	770,101	1974-75		556,592	605,475
Manitoba Hydro					
Extending services pumphouse and services treatment plant	179,997	1975-76		179,997	179,997(*f*)
*Northland Construction Ltd					
Construction of a school	793,890	1974-75		219,051	346,003
Shoal River–					
Macan and MacDonald Construction Ltd					
Construction of a bridge	395,938	1975-76		396,269	396,269
Split Lake–					
Underwood McLellan Construction Ltd					
Construction of a water system	129,000	1975-76		117,154	117,154
Saskatchewan Region–					
Meadow Lake District–					
*White Plumbing and Heating					
Construction of Waterhen school	174,306	1975-76		64,844	64,844
North Battleford District–					
Moosomin–					
*Mickson Morgan Electric Co					
Construction of a school	192,862	1974-75		90,632	182,902
*Masonry Contractors Ltd					
Construction of a school	121,517	1974-75		121,517	121,517(*f*)
*Twin City Plumbing and Heating					
Construction of a school	309,873	1974-75		147,750	**306,000
Onion Lake–					
Valere's Construction					
Technical-Electrical	174,980	1973-74		1,000	174,980(*f*)

*Awarded through the Department of Public Works.
**Amends reporting in previous years Public Accounts.

Location, contractor and project	Amount of contract	Year of contract	1975-76 Estimates	1975-76 Expenditures	Expenditures to date
	$		$	$	$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT–*Continued*					
INDIAN AND ESKIMO AFFAIRS PROGRAM–*Concluded*					
Saskatchewan Region–Concluded					
Saskatoon District–					
Big River–					
Peter Boorberg					
Engineering and architecture	261,440	1975-76		148,141	148,141
Cas's Plumbing and Heating					
Mechanical and electrical	225,858	1973-74		17,768	225,858(*f*)
Cas's Plumbing and Heating					
Engineering and architecture	140,910	1975-76		112,410	112,410
Touchwood File-Hills–Qu'Appelle District–					
Piapot–					
*M E Cook and Son Ltd					
Construction of a school	255,808	1974-75		176,819	235,632
*Star Electric Ltd					
Construction of a school	109,445	1974-75		100,955	105,045
Yorkton District–					
Cowessess–					
*M E Cook and Son Ltd					
Construction of a school	223,517	1974-75		69,744	211,142
Alberta Region–					
Blackfoot/Stoney-Sarcee District–					
*W R Sandquist Construction Ltd					
Construction of a school	181,537	1974-75		8,225	180,836
Blood/Peigan District–					
Academy Construction Ltd					
St Mary's Indian Day school renovation	138,817	1975-76		138,946	138,946
Horton CBI Ltd					
Elevated water tank and water main connection	205,590	1975-76		12,227	12,227
Wesbridge Construction Ltd					
Peigan Day school renovations	108,300	1975-76		105,965	105,965
Fort Vermilion District–					
A & G Plumbing Ltd					
Construction of a water system	155,058	1975-76		151,674	151,674
*Joslyn and Olsen Constractors Ltd					
Construction of Upper Hay River school	567,278	1975-76		483,061	483,061
Saddle Lake/Athabasca District–					
*Cramer and Bennett Holdings Co Ltd					
Construction of Goodfish Lake school	598,368	1974-75		333,871	598,368(*f*)
*Valere's Construction Co Ltd					
Construction of Frog Lake school	1,368,126	1974-75		644,825	1,366,959
Valere's Construction Co Ltd					
New Teacherage site and relocate existing teacherage	104,581	1975-76		96,744	96,744
Valere's Construction Co Ltd					
Sewage treatment facilities to Goodfish Lake sewage system	121,500	1975-76		95,760	95,760
British Columbia Region–					
Bella Coola District–					
Leebizt General Contractors					
Domestic water system	188,701	1974-75		1,012	188,701(*f*)
*Seward Construction Ltd					
Construction of a school	1,261,317	1975-76		987,859	987,859
Hazelton District					
Atco Structures Ltd					
Teacherages at Indian Day schools	109,248	1975-76		109,248	109,248(*f*)
Prince Rupert District					
Empco Construction Ltd					
Port Simpson Subdivision Development (Phase I)	257,900	1975-76		257,900	257,900(*f*)
J W Construction					
Metlakatla domestic water system improvements	114,990	1975-76		114,990	114,990(*f*)
Ocean Park Plumbing and Heating					
Construction of Quadruplex Teacherage	181,696	1974-75		5,300	181,696(*f*)
NORTHERN AFFAIRS PROGRAM			34,907,000		
Northwest Territories Region–					
*Beattie Contracting Ltd					
Airport road extension at Inuvik	2,776,527	1973-74		1,500,929	2,776,527
Dene Mat Construction					
Gravel-Mackenzie Highway	243,870	1975-76		243,863	243,863(*f*)
Klen Industry Ltd					
Clearing grading structures mile 290-344 Mackenzie Highway	14,623,017	1974-75		6,870,044	9,391,487

*Awarded through the Department of Public Works.

Location, contractor and project	Amount of contract	Year of contract	1975-76 Estimates	1975-76 Expenditures	Expenditures to date
	$		$	$	$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT–*Continued*					
NORTHERN AFFAIRS PROGRAM–*Concluded*					
Northwest Territories Region–Concluded					
*Krutko Enterprises					
Gravel surfacing mile 337-913 Demster Highway	2,041,408	1975-76		877,901	877,901
*Nanisivik Mines Ltd					
Strathcona Sound road project	2,100,000	1974-75		331,090	391,650
Polyfibre Ltd					
Provision of fiberglass panels for Igloolik laboratory	100,630	1972-73		6,005	100,630(*f*)
*Thompkins Contracting Ltd					
Clearing and grading mile 347.8–394.6 Mackenzie Highway	8,662,512	1974-75		6,113,080	7,178,081
*Western Construction & Lumber Co Ltd					
Clearing, grading and drainage Mackenzie Highway	7,900,493	1972-73		462,206	7,900,493
*Western Construction & Lumber Co Ltd					
Replacing Ringling River culvert	1,016,522	1975-76		579,522	579,522
Yukon Territory–					
*Ben Ginter Construction Co Ltd					
Road construction Skagway-Carcross	1,802,032	1973-74		620,625	1,802,032(*f*)
*Klondike Enterprises Ltd					
Service complex at Whitehorse	825,000	1974-75		719,508	745,308
*Wiley Oilfield Ltd and Keglovic Contracting Ltd					
Clearing, grading and drainage Dempster Highway	7,222,000	1973-74		2,336,073	6,787,049
PARKS CANADA PROGRAM			59,750,000		
Atlantic Region–					
Cape Breton Highlands–					
Legan Builders Ltd					
Construction of Interpretation Centre	429,210	1975-76		236,448	236,448
*C R MacDonald Ltd					
Black Brook road diversion	307,229	1974-75		43,438	307,229(*f*)
*Martell's Construction Ltd					
Black Brook road diversion and paving	122,353	1975-76		122,353	122,353(*f*)
*S W Weeks Construction Ltd					
Interpretation Centre access and parking	205,780	1975-76		205,780	205,780(*f*)
Fredericton–					
Nova Construction Ltd					
Fredericton Military Compound	246,100	1975-76		226,185	226,185
Fundy–					
*M E Philips & Sons Ltd					
Reconstruction of Highway 114	309,734	1975-76		309,734	309,734
Gros Morne–					
Atlantic Design Homes Ltd					
Construction permanent staff housing	108,926	1975-76		108,926	108,926(*f*)
*Diamond Construction (1961) Ltd					
Paving highway 430 and East Link connector road	885,310	1975-76		885,310	885,310
*Metro Engineering and Construction Ltd					
Repairs and paving highway 430	144,500	1975-76		15,000	15,000
*Metro Engineering and Construction Ltd					
Construction Visitor Centre access and parking lot	151,426	1975-76		151,425	151,425
*Nova Construction Co Ltd					
Road construction East Link and Berry Hill	540,222	1974-75		105,590	540,222(*f*)
Halifax–					
*Urban Construction Ltd					
Privateers wharf	190,316	1975-76		187,956	187,956(*f*)
Kouchibouguac–					
*Coldwell and Ross					
#1 Superstructure deck Phase III	186,719	1975-76		186,718	186,718
*Diamond Construction Ltd					
Bridge substructure # 1 Phase I	247,827	1974-75		5,880	247,827(*f*)
M & M Construction Ltd					
Upgrade Frigot road	111,924	1975-76		111,924	111,924(*f*)
Warren General Contractors Ltd					
Services–South Kouch campground	157,067	1974-75		3,936	**145,681(*f*)
*York Structural Steel Co					
Superstructure bridge Phase II	298,629	1975-76		298,629	298,629(*f*)
Louisbourg–					
Maritimes Builders Ltd					
Construction visitor services building	789,329	1974-75		238,546	**789,329(*f*)
M Sullivan Construction Ltd					
Buildings at Baddeck	2,837,671	1975-76		237,489	237,489

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Location, contractor and project	Amount of contract	Year of contract	1975-76 Estimates	1975-76 Expenditures	Expenditures to date
	$		$	$	$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT–*Continued*					
PARKS CANADA PROGRAM–*Continued*					
Atlantic Region–Concluded					
Terra Nova–					
*Metro Engineering & Construction Ltd					
Saltons day use area Phase I	246,498	1974-75		156,297	246,498(*f*)
*Viking Construction Ltd					
Upgrading and paving East Port road	472,818	1975-76		59,220	59,220
Quebec Region–					
Forillon–					
Ent Blanchet Ltee					
Construction of scenic road	2,059,872	1974-75		1,109,024	1,694,905
La Mauricie–					
Estrie Construction Ltd					
Construction 5 miles scenic road	826,512	1972-73		41,056	826,512(*f*)
Marcel Gauthier Inc					
Construction of scenic road to Lake Wapizagonke	955,869	1973-74		89,185	955,869(*f*)
Tremblay Heroux Assoc					
Preparatory studies, design and construction					
Supervision 29.5 miles of road	1,469,000	1971-72		212,975	931,349
Porte St Louis–					
Transit Construction Ltd					
Construction of road	292,055	1974-75		292,055	292,055(*f*)
Ontario Region–					
Point Pelee–					
R E Vangassens Ltd					
Upgrade roads	127,153	1975-76		127,153	127,153(*f*)
Pukaskwa–					
Daly Construction Ltd					
Construction of staff housing	157,766	1974-75		57,004	157,766(*f*)
Western Region–					
Banff–					
*Calgary Power Ltd					
Underground electrical system	152,183	1974-75		109,998	152,183(*f*)
De Vries Bros Construction Ltd					
Construction of sanitary improvement-recreation centre	175,106	1975-76		175,106	175,106(*f*)
Everall Construction (Edmonton) Ltd					
Township improvements curles, gutters, sidewalks and paving	259,457	1975-76		259,457	259,457(*f*)
*Prism Enterprises Ltd					
Roads and parking lots	352,843	1975-76		122,791	122,791
Western Industrial Contractors Ltd					
Township improvements	491,004	1974-75		173,592	491,004
Elk Island–					
*Poole Engineering Ltd					
Reconstruction of road mile 0-55	1,757,477	1974-75		1,227,112	1,680,252
Fort Walsh–					
MacWilliams Construction Co					
Visitors recreation centre	579,536	1975-76		552,000	552,000
Jasper–					
Border Paving Ltd					
Townsite improvements	387,677	1974-75		68,266	387,677(*f*)
Castle Concrete Ltd					
Townsite improvements–sidewalks curbs and gutters	127,687	1975-76		127,687	127,687(*f*)
J James Excavating Ltd					
Townsite improvements–sewer and water systems	197,753	1975-76		192,753	192,753(*f*)
Mike Woledge Construction Ltd					
Construction of a sanitary sewer–Wapite campground	138,372	1975-76		138,372	138,372(*f*)
Kluane–					
Atco Structures Ltd					
Construction staff housing	154,706	1975-76		154,706	154,706(*f*)
Kootenay–					
Valley Construction Ltd					
Paving mile 0-18 Windermere Highway	943,462	1973-74		12,118	943,462(*f*)
Pacific Rim–					
R & E Paving Ltd					
Road improvements	441,135	1975-76		441,135	441,135(*f*)
Shorenay Contractors Ltd					
Washroom facilities	121,221	1975-76		121,221	121,221(*f*)
Prince Albert–					
Gateway Contracting Ltd					
Construction beach house at Waskesiu	251,900	1975-76		246,332	246,332

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Location, contractor and project	Amount of contract	Year of contract	1975-76 Estimates	1975-76 Expenditures	Expenditures to date
	$		$	$	$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT–*Continued*					
PARKS CANADA PROGRAM –*Concluded*					
Western Region –Concluded					
Riding Mountain–					
*Royal Paving Co Ltd					
Paving highway #10 mile 24.0 to 33.7	1,061,193	1975-76		919,502	919,502
*Tasker Enterprises Ltd					
Construction highway #10	1,022,495	1974-75		231,542	1,022,495
*Tasker Enterprises Ltd					
Construction highway #10 mile 15.86 to 24.0	1,079,201	1975-76		696,048	696,048
Waterton Lakes–					
*Denson–Parken Construction Ltd					
Sanitary outfall Phase II	210,941	1974-75		210,940	210,940
*Tollestrup Construction Ltd					
Flood damage repairs	637,425	1975-76		518,203	518,203
*Western Industrial Contractors Ltd					
Sewage treatment facilities	1,043,108	1974-75		184,327	1,036,699
Canals–					
Atlantic Region–					
St Peter–					
Bridge and Tank Co					
Sector gates	183,008	1974-75		45,752	**183,008(*f*)
S W Weeks					
Sector gates	246,118	1975-76		163,688	163,688
Quebec Region–					
St Anne de Bellevue					
Canada Machinery Corp					
Restoration locks	318,090	1973-74		228,994	318,090(*f*)
Ontario Region–					
Campbellford–					
Jack Law Contractors Ltd					
Restoration of Dam 11	1,441,450	1975-76		1,375,000	1,375,000
Crosby–					
Looby Builders (Dublin) Ltd					
Waste Weir & Deck–narrows lock	124,975	1975-76		124,975	124,975(*f*)
Kingston					
Acton Concrete (Kingston)					
Repairs to Lower Brewers Control Dam	188,739	1975-76		155,989	155,989
Merrickville–					
Armcon Ltd					
Pressure grout Locks 18 & 19–Nicholsons Locks	112,452	1975-76		101,102	101,102
J R B Construction Ltd					
Repairs to Clowes Dam	447,778	1975-76		391,335	391,335
Ottawa					
Herbert Brune Construction					
Wall repairs–Hartwells Lock	251,000	1975-76		229,989	229,989
Deschenes Structures Ltd					
Wall reconstruction–Dow's Lake	222,770	1975-76		216,589	216,589
C C Parker and Associates Ltd					
Design for new fixed bridge and reconstruction of dam–Hogsback	107,400	1975-76		17,788	17,788
Peterborough–					
Ivan Hubbert Construction Ltd					
Repairs to dam at Lock 19	120,756	1975-76		120,756	120,756(*f*)
Port Severn–					
M R Byrne & Associates Ltd					
Design of new marine railway at Big Chute	211,000	1975-76		113,241	113,241
Smiths Falls–					
Janod Construction					
Pressure grout Poonamalie Lock	108,198	1974-75		48,358	108,198(*f*)
Cyrus J Moulton Ltd					
Repairs to locks–Edmonds Lockstation	209,102	1975-76		125,670	125,670
Trenton					
A N Shaw & Sons Ltd					
Repairs to Lock No 1	144,904	1974-75		40,150	144,904(*f*)
Young's Point–					
Moir Construction					
Reconstruction Lock 27	734,453	1974-75		131,931	726,595

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Location, contractor and project	Amount of contract	Year of contract	1975-76 Estimates	1975-76 Expenditures	Expenditures to date
	$		$	$	$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT–*Continued*					
ARCHITECTURAL ENGINEERING AND SURVEYING SERVICES					
INDIAN AFFAIRS PROGRAM					
*Adga Ltd					
Engineering Services sewerage system Lansdowne House Ont				9,024	
A D I Ltd					
Supervision of water line installation Kingsclear Reserve				13,896	
*Aldo's Decorating					
Supervision of gyprocing and painting at Lac La Croix School				10,968	
*Angus Butler Engineering					
Preliminary Engineering Design at Moosomin School				12,518	
*Arnott McPhail Johnstone & Association					
Design and prepare contract documents for Waterhen School Sask				28,271	
*Associate Engineering Services					
Water & Sewer Investigating Frog Lake School Alta				13,520	
Bolduc Gervais Architects					
Preparation of Plans for Obedjiwan school				17,448	
*Board of Education City of London					
Consulting Services				31,922	
*R J Burnside & Associates Orangeville Ont					
Consulting Services				36,715	
*W G Campbell					
Engineering Services Nenoor-Esgol School NB				12,400	
Carrier Trottier & Aubin					
Supervising construction of a bridge at Maniwaki				1,847	
Consul-Tec Engineering					
Survey for electrical installations and heating system for Sept Iles School				17,700	
*Crosier Greenberg Partners					
Structural Design working drawings St Theresa's Point School				10,762	
Edwards of Canada					
Inspection of Prevention systems in Fort George District school system				12,190	
*Fraser & Brown Architects					
Consulting Services Whitefish Bay School Ont				11,952	
*Fraser & Brown Architects					
Consulting Services, Cat Lake school and residence				26,100	
*Greene Blankstein Russell & Associate					
Design and prepare contract documents-Poplar River School				24,266	
Geotek Inc					
Land Survey on Manouane Reserve Pointe-Bleue				8,545	
Geotek Inc					
Land survey at Fort Chimo				5,120	
*Groves Hodgeson Architect					
Design prepare drawings and specifications for Upper Hay River School				14,996	
*Haid Haid Donner Architects					
Design and prepare contracts documents Shamattawa School Man				20,862	
*Helyar & Associates					
Cost Consultants Sinclair Islands School				20,250	
*James Bay Education Centre					
Rental of Linkbelt				38,903	
*Keith Consulting Engineers					
Design and prepare construction documents Piapot School Sask				22,991	
*Killeck Metz Field Associates					
Architectural Services, Bella Bella School BC				57,679	
*L M Architect Group					
Consulting Services Lake Manitoba School				49,928	
*Harry J Leblond and Associates					
Architectural Services Port Simpson School BC				13,300	
*Lemieux Morin Bourdages Doucet Simard & Associates					
Plans and specifications for water mains at Fort Rupert Reserve				9,498	
Lemieux Morin Bourdages Doucet Simard & Associates					
Plans and specifications for water mains at Weymontachie				22,560	
Supervision of the construction of a water and sewage system at Manouane				24,604	
Preliminary study and preparation of plans and specifications to replace Generating Station at Obedjiwan				9,769	
Physical inventory and town planning at Obedjiwan				20,940	
Study and preparation of plans and specifications for Power and Generating Station at Port Harrison				2,737	
*M M P Winnipeg					
Design and prepare construction documents Pukatawagon School Man				12,220	
Macdonald Cockburn McFettors					
Consulting Services North Shore school Fort Alexander				63,398	
*Ian Martin Associates Ltd					
Engineering inspection sewage system Big Trout Lake				17,200	

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Location, contractor and project	Amount of contract	Year of contract	1975-76 Estimates	1975-76 Expenditures	Expenditures to date
	$		$	$	$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT–*Continued*					
ARCHITECTURAL ENGINEERING AND SURVEYING SERVICES–*Continued*					
INDIAN AFFAIRS PROGRAM–*Concluded*					
*Mark Musselman McIntyre Combe Architects					
Consulting Services Ohsweken School Ont				10,610	
*Murray Cheetham Architect					
Design and prepare drawing and specifications Sandy Lake School Sask				10,219	
*John Nakogee					
Excavating Contractor Sinclair Island School				13,748	
*No. Ten Architectural Group					
Design and Inspection The Pas Shopping Centre				56,217	
Pluritec Consultants					
Preliminary study of Municipal services at Eastmain Reserve Abitibi				17,797	
Supervision of construction of water system and road paving Notre Dame du Nord Reserve				22,040	
Supervision of construction of water and sewage system Notre Dame du Nord Reserve				3,027	
Preparation of plans and specifications of water and sewage system at Caughnawaga				14,255	
Supervision of work done on water and sewage system at Caughnawaga				19,420	
Supervision of water and sewage at Caughnawaga				1,142	
Preliminary study and preparation of Plans and Specifications at Caughnawaga				14,338	
Preliminary report on work progress on Phase I of Municipal Services at Caughnawaga				16,626	
Preparation of plans and specifications for water and sewage system at Caughnawaga				14,138	
Supervision of work performed on Filtration Plant at Caughnawaga				20,663	
Poulin Rowan and Barbe					
Land surveying at Fort Rupert Abitibi District				29,866	
Preventec Inc					
Preventive Maintenance System at Mingan, Lac Rapide Oka Bergimis Malitenan Natashguan				15,969	
*Proctor & Redfern Ltd					
Consultant for site services Attawapiskat Ont				56,950	
Project Nunaturlig					
Supervise study control and verify work on 3 Experimental Homes at Povingnituk				602	
*Provincial Industrial Roofing Co Ltd					
Supervision for roofing and provision of specialized roofing equipment				22,080	
*Raymor Ltd					
Provide supervision to local workmen engaged in painting				40,000	
*Raymor Ltd					
Provide supervision to local workmen engaged in painting				23,727	
*Reid Crowther Partners					
Site investigation survey feasibility report Pukatawagon school				19,529	
*Reid Crowther Partners					
Site investigation feasibility study Pukatawagon school				36,682	
Rochette Rochefort & Associates					
Surveying and preparation of plans and specifications on Lorette Reserve Huron Village				10,846	
Preparation of plans and specification for water and sewage systems on Fort Rupert Reserve				25,078	
Preliminary study of municipal services for Fort Geroge Reserve				15,032	
Preparation of plans and specifications for Oka School Montreal District				4,072	
St Amant Vezina Ninet & Brassard					
Supervise water and sewage system				7,054	
Gaston St Pierre & Associates					
Housing design Poste De La Baleine Hudson Bay				2,399	
*Scouien Mitchell Sigurdson & Associates Ltd					
Mechanical design and working drawings St Theresa's Point School				16,866	
*Scouien Mitchell Sigurdson & Associates Ltd					
Consulting Services Fort Severn School Ont				13,991	
*Torchinsky Consultants					
Soil investigation Moosomin school Sask				12,373	
*Underwood McLellan & Associates					
Preliminary Engineering Design and Tender Documents Sandy Lake School				18,266	
Urbanex Inc					
Housing Design Fort George Abitibi District				11,695	
NORTHERN AFFAIRS PROGRAM					
*Bolter Parish & Trimble					
Hydrology Study Mackenzie Highway				16,290	
*E B A Engineering Consultants					
Bridge studies Mackenzie River and Laird River				38,487	

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Location, contractor and project	Amount of contract	Year of contract	1975-76 Estimates	1975-76 Expenditures	Expenditures to date
	$		$	$	$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT–*Continued*					
ARCHITECTURAL ENGINEERING AND SURVEYING SERVICES–*Continued*					
NORTHERN AFFAIRS PROGRAM–*Concluded*					
*Golder Braumer & Associates					
Bridge studies Mackenzie River and Laird River				10,899	
Preliminary investigation clearing Mackenzie Highway				8,488	
Design specifications and supervision Mackenzie Highway				28,345	
*Haas & Associates					
Architectural Services				6,345	
*R M Hardy and Associates					
Engineering design Dempster Highway				11,754	
*Lombard North Group Ltd					
Environmental Impact Study Mackenzie Highway				45,854	
*McBride Ragen Consulting Engineers					
Preliminary Engineering designs for bridges and approaches Mackenzie Highway				12,529	
*Ministry of Transport					
Technical road survey Strathcona Sound				23,174	
*F F Slaney & Co Ltd					
Engineering design Carcross-Skagway				44,720	
*Synerghy West Ltd					
Environmental Impact Study Fort Laird Highway				15,978	
*Unies Ltd					
Hydrological Study Fort Laird Highway				2,555	
PARKS CANADA PROGRAM					
Consultants Fees–					
Bayrock & Reimchen Surficial Geology Ltd Vancouver BC				18,000	
Beaulieu Poulin Robitaille Montreal Que				25,558	
Bio Systems Resource Consultants Ltd Calgary Alta				16,954	
D A Blood & Associates Lanteville BC				22,850	
D Carter Ingenieur Conseil Ste Foy Que				20,000	
Centre d'interpretation visuelle L'Ancienne Lorette Que				15,946	
Community Planning Consultants Ltd Vancouver BC				63,911	
Desjardins Sauriol & Associes Laval Que				49,751	
Ecoterp Ecological Interpretation Ltd Vancouver BC				15,910	
M Grandtner Ste Foy Que				28,480	
Laboratoire de Construction de Quebec Quebec Que				10,753	
Northwest Hydraulic Consultants Ltd Edmonton Alta				13,437	
Pluritec Consultants Shawinigan Falls Que				58,500	
Scaco & Associates Ltd Calgary Alta				24,925	
Sproule & Associates Ltd Calgary Alta				19,250	
Technisol Inc Quebec Que				28,000	
Underwood McLelland & Associates Ltd Calgary Alta				17,948	
Professional Fees–					
Acres Consulting Services Ltd Niagara Falls Ont				172,372	
Airphoto Analysis Associates Consultants Ltd Toronto Ont				22,000	
Alberta Turf & Landscaping Ltd Midnapore Alta				24,495	
Alberta Institute of Pedology Canadian Forestry Service Edmonton Alta				110,900	
Albrecht & Weir Fort Smith NWT				13,740	
Alco Structures Ltd Calgary Alta				154,706	
Applied Oceans System Ltd Dartmouth NS				25,500	
Associated Engineering Ltd Regina Sask				10,000	
British Columbia Hydro & Power Authority Port Alberni BC				14,434	
B L M Architects Regina Sask				19,803	
Balsalt Development Ltd Edmonton Alta				81,120	
Bayrock & Reimchen Surficial Geology Ltd Vancouver BC				24,832	
Border Paving Ltd Red Deer Alta				14,940	
Byrnes & Associates Burlington Ont				95,719	
Calgary Power Ltd Camrose Alta				16,330	
Cana Construction Ltd Calgary Alta				14,455	
Canada Centre Ottawa Ont				16,250	
Canada Systems Group Mississauga Ont				20,000	
Case Existocogical Laboratories Victoria BC				19,084	
City of Whitehorse Whitehorse YT				26,312	
Colyn's Nursery Port Alberni BC				11,063	
Community Planning Consultants Vancouver BC				15,691	
Crawley & Mohr Ltd Jasper Alta				110,215	
Crosstown Heating & Ventilating Ltd Calgary Alta				19,951	
Department of Environment Calgary Alta				278,500	
Department of Public Works Winnipeg Man				117,338	
Douglas Ecological Victoria BC				60,000	
Eastern Ecological Research Ltd Truro NS				69,000	
Environment Canada Ottawa Ont				86,139	
F J Contractors Calgary Alta				20,957	

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Location, contractor and project	Amount of contract	Year of contract	1975-76 Estimates	1975-76 Expenditures	Expenditures to date
	$		$	$	$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT–*Concluded*					
ARCHITECTURAL ENGINEERING AND SURVEYING SERVICES–*Concluded*					
PARKS CANADA PROGRAM–*Concluded*					
Professional Fees–*Concluded*					
Forest Management Institution Ottawa Ont				58,364	
Gaboury, Lussier & Sigurdson Winnipeg Man				14,000	
Gateway Contracting Ltd Prince Albert Sask				150,853	
Gauthier Poulin Theriault Ltd Ste Foy Que				88,600	
E C Granter St John's Nfld				11,889	
L C Greenough Construction Ltd Edmonton Alta				43,127	
R M Hardy & Associates Ltd Calgary Alta				24,660	
Harris Environmental Research Ltd Calgary Alta				13,255	
Heinz Meyer Contracting Watson Lake YT				64,658	
Jasper Park Plumbing & Heating Jasper Alta				27,632	
D Johnson Contractor Ltd Port Alberni BC				52,775	
Johnson Lakeshore Co Fort Smith NWT				28,100	
Lombard North Group Winnipeg Man				20,000	
MacWilliam Construction Co Ltd Swift Current Sask				449,477	
Manitoba Telephone System Winnipeg Man				25,071	
Marshall Macklin Monaghan Don Mills ont				22,000	
Millstream Contractors Ltd Vancouver BC				58,373	
Millstream Contractors Ltd Ucluclet BC				73,185	
Oak Lake Supplies Oak Lake Man				37,033	
C C Parker & Associates Ltd Hamilton Ont				10,562	
D Parkin Calgary Alta				38,000	
S G Peitchinia Calgary Alta				10,805	
H C Porter & Associates Ltd Halifax NS				18,800	
Pur Mac Contractors Ltd Kelowna BC				97,251	
Reed Collings & Associate Ltd Edmonton Alta				78,799	
Rise High Construction Ltd Calgary Alta				91,200	
H Stanbury & Associates Ltd Toronto Ont				11,200	
Saskatchewan Institute of Pedology Saskatoon Sask				50,000	
Shoreway Contractors Ltd Ucluclet BC				63,355	
Supercrete Alberta Ltd Edmonton Alta				54,164	
Territorial Treasury Whitehorse YT				12,500	
Trans Canada Display Inc Montreal Que				10,640	
The Alberta Institute of Pedology Soil Survey Edmonton Alta				19,000	
Way Mar Enterprises Ltd Port Alberni BC				15,291	
Westbend Industrial Ltd Edmonton Alta				45,970	
Western Industrial Contractors Ltd Calgary Alta				21,223	
Willie & Ufnal Ltd Ottawa Ont				10,974	
Wright's Communication Co Calgary Alta				21,746	
Miscellaneous–					
Ardiel Advertising Agency Ltd Toronto Ont				30,453	
*Associated Engineering Ltd Edmonton Alta				46,182	
K Bryce Calgary Alta				15,572	
Ontario Ministry of Natural Resources Toronto Ont				43,134	
*Racey MacCallum & Bluteau Ltd Montreal Que				13,167	
Reid Crowthier & Partners Calgary Alta				30,763	
Satellite Construction Ltd Halifax NS				12,415	
*Techman Ltd Calgary Alta				14,274	
NATIONAL DEFENCE					
Contracts of $100,000 or over and Cost plus Contracts of $10,000 Construction and Major Repairs of Works, Buildings and Facilities and for Architectural, Engineering and Survey Services in connection therewith.					
Note–(f) includes final payment					
Nova Scotia					
Barrington					
Acadia Construction Ltd					
Construction of gymnasium	279,417	1973-74	5,910	5,910	279,417(*f*)
Mersey Electrical and Mechanical Contracting Ltd					
Construction of permanent married housing trailer pads	168,212	1974-75	117,210	117,210	168,212(*f*)
Cornwallis					
Bay Crest Ltd					
Replacement of water mains and valves	104,198	1974-75	5,000	5,000	104,198(*f*)
Renovations and repairs to building No 6	198,034	1974-75	20,643	20,643	198,034(*f*)
D J Lowe Ltd					
Renovations to married quarters bathrooms	215,349	1974-75	212,000	215,349	215,349(*f*)
Roscoe Construction Ltd					
Supply complex addition Building 90	273,022	1974-75	21,557	21,376	273,022(*f*)
Woodlawn Construction Ltd					
Construct a 400 metre track and resurface existing tennis courts	138,368	1974-75	33,890	33,890	138,368

*Awarded through the Department of Public Works.

Location, contractor and project	Amount of contract	Year of contract	1975-76 Estimates	1975-76 Expenditures	Expenditures to date
	$		$	$	$
NATIONAL DEFENCE–*Continued*					
Nova Scotia–Continued					
Greenwood					
Black and McDonald Ltd					
To provide for update of airfield lighting	313,237	1975-76	300,000	313,237	313,237(*f*)
Melanson Bros Painting Contractors Ltd					
Renovations to kitchen "C" Permanent Married Quarters	259,298	1975-76	240,000	246,333	246,333
Rehabilitation of bathrooms in 300 row house permanent married quarters	231,026	1974-75	13,884	13,884	231,026(*f*)
Ontario Painting & Decorating					
Interior painting of 500 permanent married quarters	136,400	1975-76	136,400	135,036	135,036
Roscoe Construction Ltd					
Construction of DND school accommodations Buildings 83, 124 and 131	335,123	1974-75	121,684	122,382	335,123(*f*)
G W Sampson Construction Co Ltd					
Repaint interior surfaces of 440 permanent married quarters	143,517	1974-75	25,797	25,797	143,517(*f*)
Halifax					
Acadia Road Contractors Ltd					
Pollution control–Shelburne sanitary sewage system installation	129,452	1973-74	6,919	6,919	129,452(*f*)
Atco Eastern Ltd					
Replace hospital annex accommodation- Stadacona	198,029	1974-75	4,000	5,717	198,029(*f*)
Bluco Construction Ltd					
Construct vehicle paint shop–Willow Park	266,922	1974-75	230,000	208,837	208,837
Bluewater Construction					
Construct torpedo and missile assembly building	493,474	1971-72			493,474
Cambrian Construction Ltd					
Rehabilitation of building D166 Jetty 8 for Fleet maintenance group–HMCS Dockyard	1,273,238	1974-75	1,200,000	958,977	958,977
Construction of Samson MSAX accommodation Receiver building at CFS Mill Cove	566,153	1974-75	537,000	429,388	429,388
Renovate 397 Bulk lease housing units–Wallis Heights	1,563,516	1974-75	1,500,000	533,350	533,350
Cameron Contracting Ltd					
Construction of water supply system –Willow Park	247,487	1974-75	110,800	117,388	247,487(*f*)
Canadian British Consultants Ltd					
Pre-design services–improvements to water supply system–fee 4.375 per cent of actual work designed	22,700	1973-74	15,742		15,273
Consulting services -Base development plan CFB Halifax Dockyard–Dockyard Annex Windsor Park–Willow Park and Stadacona	806,000	1973-74	73,000	73,000	806,000(*f*)
Comstock International Ltd					
Renew heating systems building S-21 Stadacona	379,546	1974-75	165,176	214,329	375,153
Concord (Ottawa) Electrical Contractors Ltd					
To carry out Jetty services improvements Dockyard and modify steam services at Jetties 4 and 5	1,098,850	1973-74	524,254	468,910	1,043,506
Install rectifier unit at Jetty 8 dockyard	188,470	1974-75	184,707	184,707	185,467
Repairs to electrical distribution system–Stadacona	272,139	1974-75	234,539	230,988	271,249
C F Cox Roofing Ltd					
Reroof 10 buildings–Canadian Forces Armament Depot Bedford	135,923	1974-75	135,923	135,923	135,923(*f*)
Reroof regional medical equipment depot–Debert	103,005	1974-75	5,973	5,973	103,005(*f*)
Foundation Maritime a Division of Foundation Co of Canada Ltd					
Renew branch connections of steam distribution system–Windsor Park	184,755	1973-74	466	466	184,755(*f*)
Halifax Heating and Air Conditioning Co Ltd					
Renovate power distribution system installation of Multi-Channel transmitters and automatic start on standby generator	339,473	1973-74	59,835	80,468	339,473
D C Menchions Construction Ltd					
Permanent married quarters improvements–Shannon Park	234,712	1975-76	234,712	180,888	180,888
Construct storage and briefing building and complete sewage treatment facilities NBCD school–Sandwich Point	200,345	1973-74	3,692	3,692	200,345(*f*)
Upgrading of electrical services and lighting Phase 1 Buildings S15–Fleet School	1,087,388	1974-75	520,279	520,279	1,087,388(*f*)
Parker Brothers (1972) Ltd					
Married quarters improvements–Debert	130,250	1974-75	100,000	91,928	91,928
Semple-Gooder Roofing (Maritimes) Ltd					
Roofing repairs various buildings Dartmouth/Stadacona	200,800	1975-76	140,700	200,800	200,800
Steen Mechanical Contractors Ltd					
Construction of Node accommodation regional headquarter building–Camp Debert and renovations to basement building S17–Stadacona	600,527	1974-75	243,454	219,760	577,506
Stokes Construction Co Ltd					
NBCD School new water supply East Pine Island Lake	231,424	1973-74			231,424(*f*)
Western Plumbing and Heating Co Ltd					
Relocate and insulate piping heating mains -Phase 2 Shannon Park	205,465	1974-75			205,465(*f*)
Installation of new heater for hot water supply/Return & connections	157,638	1974-75	157,638	157,638	157,638(*f*)
Shearwater					
Alsco Maritimes Ltd					
Married quarters improvements–installation metal storm windows and screens	118,003	1973-74			118,003(*f*)
Bluco Construction Ltd					
Renovations to permanent married quarters	217,658	1974-75	188,000	115,728	115,728
Cameron Contracting Ltd					
Pollution control–Sewage Collection system	260,485	1974-75	70,333	70,333	260,485(*f*)

Location, contractor and project	Amount of contract	Year of contract	1975-76 Estimates	1975-76 Expenditures	Expenditures to date
	$		$	$	$
NATIONAL DEFENCE–*Continued*					
Nova Scotia–Concluded					
Canadian British Consultants Ltd					
Consulting services to evolve a Base Development plan	222,000	1974-75	190,679	159,206	183,527
Diamond Construction (1961) Ltd					
To carry out airfield pavement rehabilitation	2,954,962	1974-75	15,000	17,520	2,954,962(*f*)
Dineen Construction (Atlantic) Ltd					
Relocation of Base dental clinic	109,000	1975-76	109,000	38,360	38,360
A D Ross and Co Ltd					
Replacement of condensate return lines Base area	322,432	1974-75	211,000	239,333	322,432
Taylor Engineering Ontario Ltd					
Replace four smoke stacks–Central Heating Plant	362,885	1975-76	362,885	275,008	275,008
Venice Plumbing and Heating Ltd					
Supply and installation of a new heating system–Building 100	350,550	1974-75	325,000	345,236	345,236
Prince Edward Island					
Summerside					
Bagnall's Mills Ltd					
Improvements to Permanent Married Quarters–Phase 3	155,193	1974-75	993	993	155,193(*f*)
Boudreau Sheet Metal Works Ltd					
Roof repairs and replacement No 8 hangar	122,100	1974-75	122,100	117,062	117,062
Morrison & McRae Ltd					
Reconstruct concrete buttons–Runway 06-24	685,469	1974-75	685,469	392,704	392,704
J Schettler Electric Ltd					
Update airfield lighting	212,514	1975-76	200,000	206,084	206,084
New Brunswick					
Chatham					
Atlantic Roofers Ltd					
Reroof lower portion of buildings 3 & 4 and various areas of building 47	105,332	1974-75	74,511	74,511	105,332(*f*)
Boudreau Sheet Metal Works Ltd					
Reroof various buildings	167,949	1975-76	167,949	167,949	167,949(*f*)
Repairs to roofing systems Base Buildings 44, 60, 73 and 83 also replace roofing Base Buildings 41, 57 and 65 (Contract reported as final in 1974-75–reopened in 1975-76 additional work required)	160,720	1973-74	2,000	2,500	160,720(*f*)
Connolly Construction Ltd					
Construction of a satellite identification and tracking unit–St Margarets	863,944	1975-76	800,000	374,668	374,668
Reuben H McLenaghan and Son Ltd					
Construction of 20 Pad Trailer Court	243,996	1974-75	125,000	154,066	243,996(*f*)
Malach Roofing & Flooring Ltd					
Reroofing leantos hangars and various buildings	520,114	1974-75	200,000	206,411	520,114(*f*)
Melanson Bros Painting Contractors Ltd					
Improvements to permanent married quarters–Phase V–Renovations to permanent married quarters bathrooms–James Park	268,861	1975-76	150,000	201,280	201,280
Gagetown					
Adi Ltd					
Consultant services to evolve Base Development Plan	189,800	1974-75	150,000	160,445	189,800
Bacon Engineering Ltd					
Repairs to Boiler No 1 Central Heating Plant	350,000	1973-74			350,000(*f*)
Barley (Sprinkler) Sales Ltd					
Installation of fire protection systems–various buildings	115,607	1975-76	114,450	115,607	115,607(*f*)
Caledon Helicopters Ltd					
Brush Control (1975) Training areas	257,613	1975-76	225,000	257,613	257,613(*f*)
A N Clarke & Son Ltd					
Exterior painting of 550 permanent married quarters	119,227	1975-76	100,000	63,938	63,938
Delphis Cote Ltd					
Hot process reroofing of various buildings	250,460	1975-76	250,000	250,460	250,460(*f*)
Environmental Technical Services Inc					
Construction of gas recirculation system, sewage treatment plant	113,264	1974-75	100,000	105,944	105,944
Forbes and Sloat Ltd					
Construction of parking lots and repairs to hard surfaced areas–married quarters area–Repair and resurface base roads	247,302	1974-75	500	500	247,302(*f*)
George's Plumbing and Heating Ltd					
Install 800 showers in houses and married quarters	162,945	1973-74	50,000	60,948	156,471
Highland Co Ltd					
To construct a control building for base tank form and construct a hydrogen generator and balloon inflation shelter	100,008	1973-74			100,008(*f*)
E J Ludford Line Construction Ltd					
Install fences and clothesline posts in married quarters of Oromocto	139,192	1974-75	68,371	69,773	139,192(*f*)
Melanson Bros Painting Contractors Ltd					
Interior painting of 529 married quarters	161,800	1975-76	150,000	112,256	112,256
Perma Paving & Asphalt Ltd					
Repairs to hard surface areas Permanent married quarters' area	128,680	1975-76	128,680	128,680	128,680(*f*)
S C R Construction Engineering Ltd					
Ceramic Tile and shower installation 584 married quarters bathrooms	135,532	1975-76	125,000	135,532	135,532(*f*)

Location, contractor and project	Amount of contract	Year of contract	1975-76 Estimates	1975-76 Expenditures	Expenditures to date
	$		$	$	$
NATIONAL DEFENCE–*Continued*					
New Brunswick–Concluded					
Steen Mechanical Contractors Ltd					
Replace hot temperature hot water distribution system, Zones (a) & (f)	955,500	1975-76	500,000	163,179	163,179
Tasco Sheet Metal and Roofing Co					
Hot process for the roofing of various buildings	176,531	1974-75	113,000	67,992	153,806
Replacement of gravity type warm air furnaces permanent married quarter area	233,000	1975-76	200,000	233,000	233,000
Moncton					
George's Plumbing and Heating Ltd					
Replace underground steam and condensate return lines	130,000	1975-76	130,000	116,045	116,045
Replacement of underground steam and condensate return lines	131,986	1974-75	8,130	8,130	131,986(*f*)
Quebec					
Bagotville					
W J Cosgrove and Associates Inc					
Design secondary sewage treatment plant–Fee 4.6 percent of actual cost	49,946	1973-74	6,837	21,183	49,946(*f*)
Jean Pierre Gagnon Ltée					
Interior and exterior painting of various buildings	221,908	1974-75	107,550	36,175	154,625
Keops Construction Inc					
Rebuilding of Petrol Oil Lubricants tank farm	299,347	1975-76	200,000	120,208	120,208
C A Laferrière Inc					
Construction of secondary sewage treatment plant	781,291	1975-76	500,000	155,100	155,100
*Les Constructions du St-Laurent Ltée					
Overlay runway 11-29 and taxiway rehabilitation including recabling runway and taxiway lighting	4,118,890	1974-75	175,565	224,087	4,118,890(*f*)
J Euclide Perron Ltée					
Construction of 20 Mobile Home Pads	220,138	1975-76	220,138	160,698	160,698
Poly Mécanique Inc					
Repairs to roofs coal tar pitch and gravel–various buildings	172,771	1975-76	165,000	172,771	172,771
Roch Construction Ltée					
Apron replacement and repairs to refuelling tender garage No 77	278,887	1975-76	250,000	278,887	278,887(*f*)
Lac St Denis					
R L R Construction Ltée					
Construction of tertiary sewage treatment facility–Pollution Control	188,007	1973-74	25,000	5,943	188,007(*f*)
Montreal					
Beaudoin Construction Inc					
Construction of a storage building	112,382	1973-74	1,220	1,220	112,382(*f*)
Rene Chenevert Inc					
Renovations to building 63 St Hubert	404,462	1974-75	296,397	334,434	404,462(*f*)
C A Leferrière Inc					
Construction of improvements to the water supply system at Nicolet	388,300	1974-75	241,990	237,690	384,088
Les Pavages S A Inc					
Repairs to parking lot pavement Longue Pointe Garrison	120,163	1975-76	120,163	120,163	120,163
Leonard J Weber Construction Co					
Construct permanent air pollution control test tank–202 workshop Longue Pointe (Contract in default–Contract to be completed by Bonding Co Guardian Insurance Co of Canada Contractor was paid $84,441; balance due on contract at the time of default $12,982. Cost of completion approximately $14,559)	101,867	1975-76	99,000	88,885	88,885
St-Jean					
P Baillargeon Ltée					
Construction Site preparation for Megastructure	203,712	1975-76	203,712	203,712	203,712(*f*)
Omer Brault					
Relocation of buildings 132, 135, 136 including disconnecting of services before relocation and reconnecting services after relocation–Base development	189,257	1975-76	150,000	189,257	189,257(*f*)
Delphis Côte Ltd					
Repair to roof of hangar No 102 and reroof building No 108 at Royal Military College	120,914	1975-76	120,914	120,914	120,914(*f*)
Defence Construction (1951) Ltd					
To provide for the management office of Base development	270,000	1973-74	170,000	127,117	225,169
Dobush Stewart Longpré Goudreau David Boulva and Cleve					
Design services for base development	4,670,000	1974-75	1,265,243	1,692,851	2,637,608
Charles Duranceau Ltée and Beauchemin Beacon-Lapointe Inc					
To provide construction management services for the construction of a language training school and a recruit training school and supporting services–Base development	5,979,865	1975-76	600,000	306,242	306,242
Hanscomb Roy Associates					
Design services for Base development cost control	635,000	1973-74	500,000	410,082	631,053
Les Entreprises Desourdy Inc					
Construction of additions and alterations to Cadet Quarters at Royal Military College	1,353,469	1974-75	890,000	894,934	1,353,469

*Awarded through the Department of Public Works.

Location, contractor and project	Amount of contract	Year of contract	1975-76 Estimates	1975-76 Expenditures	Expenditures to date
	$		$	$	$
NATIONAL DEFENCE–*Continued*					
Quebec–Concluded					
Addition and alterations to Central Heating Plant and megastructure foundations (Package 5) Base Development	815,000	1975-76	815,000	44,980	44,980
Western Caissons (Quebec) Ltd					
Base development–Piling for megastructure–Provide all labour materials, equipment and services necessary for the proper installation of all piles	1,720,251	1975-76	1,000,000	918,483	918,483
Senneterre					
A Dion et Fils Inc					
Rejuvenation of various roofs	123,632	1975-76	123,632	46,982	46,982
Valcartier					
A N Bail Cie Ltée and T Pringle and Son Ltd					
Construction of 3 buildings and outside services	5,889,771	1970-71		2,925	5,889,771
Valcartier Development (1971) Special Program	667,188	1971-72	2,487	2,200	673,688
Beaurivage et Methot Inc					
Construction of building 305 Defence Research Establishment Valcartier	366,712	1974-75	155,438	152,875	366,612
Becan Inc					
To complete construction of the Quartermaster stores/Maintenance garage–Phase 2	258,463	1975-76	250,000	254,564	254,564
Bilodeau Electrique Ltée					
Construction of new substation and modification to distribution system	283,396	1974-75	190,000	43,500	140,650
Birdair Structures Inc					
Air supported structure Lot 3-3, Lot 3-1 quarters and messes	360,985	1971-72	1,385		359,600
Boilard et Boilard Inc					
Construction of a refuelling tender garage	219,247	1975-76	200,000	219,247	219,247(*f*)
Jules Chabot Inc					
Repairing and resurfacing the roofs of various buildings	171,650	1975-76	150,000	142,527	142,527
Nap Dumont Ltée					
Supply of hardware	104,682	1971-72	7,335	7,335	104,682(*f*)
Yvon Giguere Entrepreneur Peintre Ltée					
Exterior painting of 409 married quarters and 11 buildings at Cadet camp	130,775	1974-75	88,525	88,525	130,775(*f*)
Janin Construction Ltd					
Earthwork and structure Lot 3-3A–Lot 3-1 quarters and messes	726,758	1971-72	9,718		717,040
Design and construction combat group operational and training facilities–3 buildings and services and base support facilities	8,901,999	1971-72	52,749	63,740	8,859,455
Improvement to water supply system–Special Program	432,671	1971-72		2,126	432,671(*f*)
La Cie Wilfrid Allen Ltée					
Range development–Construct 300 yards transitional range	229,590	1975-76	200,000	203,961	203,961
Les Entreprises Charles E Roy Inc					
Construct a Quarter Master stores/Maintenance garage–Phase I	156,001	1974-75	5,250	7,214	156,001(*f*)
Reroofing married quarters	153,175	1975-76	153,175	153,175	153,175(*f*)
Hervé Pomerleau Inc					
Construction of an annex to Rimouski armoury	246,932	1975-76	246,932	243,861	243,861
Replacement of exterior brick walls on building No 25-25A Defence Research Establishment	132,223	1974-75	7,540	5,146	132,223(*f*)
Construction of 60 bed hospital and dental clinic	2,749,748	1970-71			2,749,748(*f*)
Renovations to building 506 (71 development)	780,000	1973-74			780,000(*f*)
Somec Inc					
Modifications to garages (1969) Development and modifications to ventilation systems–Battery rooms–various garages	212,699	1972-73		16,000	212,699(*f*)
Modifications to 70 buildings	124,956	1973-74			124,956(*f*)
Tri-Bec Inc					
Conversion of Central Heating Plant 2–St Malo	107,819	1973-74	5,692	5,692	107,819(*f*)
Val d'Or					
Arno Electrique Ltée					
Update airfield lighting	112,126	1973-74	3,751	3,751	112,126(*f*)
Targau Construction Inc					
Construct Operations building and extension to combined mess kitchen	305,151	1973-74	24,436	16,784	297,499
Ontario					
Camp Borden					
Alstead Construction Ltd					
Addition to building E-138	101,622	1975-76	50,000	35,020	35,020
Renovations to bathrooms married quarters	201,895	1974-75			201,895(*f*)
Arnott Construction Ltd					
Pollution control–Replace sanitary sewers–Ortona Road	295,163	1975-76	250,000	220,592	220,592
Bentorswell Construction Ltd					
Addition and alterations to Joseph Kaeble school	289,271	1974-75	52,239	58,843	289,271(*f*)
Clairson Construction Co Ltd					
Construct phosphorous removal facilities at sewage plant 0-97	125,977	1972-73			125,977(*f*)
Disher-Farrand Ltd					
To widen and extend asphalt driveways, married quarters area and repairs to roads and shoulders	224,288	1975-76	220,000	224,288	224,288(*f*)

Location, contractor and project	Amount of contract	Year of contract	1975-76 Estimates	1975-76 Expenditures	Expenditures to date
	$		$	$	$
NATIONAL DEFENCE–*Continued*					
Ontario–Continued					
Elrose Construction Co					
Construction of Fire Hall	300,864	1973-74	700	700	300,864(*f*)
F Greco & Sons Ltd					
Construction of Ammunition repair building–Angus	660,709	1973-74	57,536	57,536	660,709(*f*)
Hedlin Menzies & Associates Ltd					
To evolve a Base development plan	190,000	1973-74	5,000	5,000	190,000(*f*)
R T McBride Ltd					
Construction of Node accommodation at Regional Headquarters building	465,206	1974-75	104,500	110,325	457,325
McLeod Painting & Decorating Ltd					
Installation of windows, metal combination storm and screen–permanent married quarters–Phase II	132,052	1975-76	132,052	127,169	127,169
Shar-Dee Contracting Ltd					
Addition and alterations to Base Borden collegiate institute	261,771	1974-75	230,000	261,771	261,771
Slurry Seal of Toronto a Division of Miller Paving Ltd					
Cleaning, crackfilling and slurry seal of apron and taxiways	148,575	1974-75	148,575	148,575	148,575(*f*)
Windsor Painting Contractors Ltd					
Exterior repainting of various buildings	144,421	1974-75	115,250	120,171	144,421
Downsview					
Purton Construction Co Ltd					
Architectural and concrete slabs part 3 and 5 Deep Diving Facility	158,406	1974-75	7,110	7,110	158,406(*f*)
Bill Watson and Co Ltd					
Electrical and mechanical work for Deep Diving Facility	103,464	1974-75	5,570	5,570	103,464(*f*)
Kingston					
Gordon S Adamson & Associates					
Design services–Science & Engineering Building Royal Military College–Fee 5.25 percent of cost of construction designed	772,484	1971-72	20,000	31,500	772,484(*f*)
T A Andre and Sons Ltd					
Addition and alterations to Batoche school, Building R26	392,525	1974-75	375,000	369,224	369,224
Construction of new Athletic building including interior alterations to building 65 Royal Military College	1,231,105	1973-74	8,938	9,419	1,231,105(*f*)
Ball Brothers Ltd					
Construction of Canadian signals regiment accommodation–Phase 1	1,799,473	1974-75	1,564,690	1,601,977	1,799,473
Construction of Canadian signals regiment accommodation–Phase 2	4,317,578	1975-76	500,000	509,959	509,959
Construct extension to building C31 (Genet building) to accommodate Samson Training Switch	405,402	1973-74	21,883	39,530	403,382
Alterations to building 65 Athletic building	268,026	1974-75	250,000	268,026	268,026(*f*)
Addition and alterations to Niagara Park school	406,517	1974-75	143,745	158,907	406,517(*f*)
Bramalea General Contracting (Peel) Ltd					
Construction of science and engineering building (Modules 3, 4 and 5) at Royal Military College	12,437,974	1974-75	8,500,000	6,970,201	9,240,712
Construction of North wing Massey Library–Royal Military College	4,413,041	1974-75	2,500,000	2,196,096	2,244,596
Comstock International Ltd					
Construction of underground steam distribution–Phase 3	1,568,828	1974-75	1,541,000	1,556,870	1,556,870
English & Mould Ltd					
Air Conditioning kitchen and servery–Lasalle Block building 3	131,133	1973-74	10,450	10,975	131,133(*f*)
Expanso Construction Ltd					
Renovation to sewer system Canadian Forces Base	130,509	1972-73			130,509(*f*)
Hillcrest Construction Reg'd					
Paving of parking lots	114,491	1974-75	100	100	114,491(*f*)
James Kemp Construction Ltd					
Kitchen renovations, building 32 Royal Military College	352,341	1974-75	350,000	349,341	349,341
Jim Magee Plumbing & Heating Ltd					
Install new boiler at Central Heating Plant	289,427	1974-75	169,328	162,437	273,109
Repair underground steam distribution–Phase II	757,332	1974-75	271,164	344,612	755,448
Repair of underground steam distribution–Phase I	346,285	1973-74			346,285
Mathers and Haldenby					
Consultant services–Design of Bilingual and Bicultural building at Royal Military College	258,566	1973-74	10,800	10,800	258,566(*f*)
Murphy Bros Plumbing and Heating Ltd					
Heating renovations–permanent married quarters	240,500	1974-75	33,782	35,353	240,500(*f*)
Power Line Construction Ltd					
Construction of Electrical substation (5000 KVA) Royal Military College	181,673	1974-75	63,193	64,403	181,673(*f*)
Harry P Smith & Marshall Merrett Stahl Elliott Mill Ross					
Design services–accommodations for 1 Canadian signals regiment–Fee 3.25 percent of construction cost	311,991	1973-74	48,462	94,453	311,991
M Sullivan and Son Ltd					
Science and Engineering buildings Royal Military College Modules 1 and 2	4,829,758	1972-73	50,000	40,501	4,805,601
Taggart Construction Ltd					
Construction of outside utility services for North Wing Massey library–Royal Military College	1,060,003	1974-75	239,734	235,448	1,039,729
Bruce Turnbull Construction Ltd					
Replace sanitary sewers–Fort Henry Heights	195,856	1974-75	16,267	42,123	195,856(*f*)

Location, contractor and project	Amount of contract	Year of contract	1975-76 Estimates	1975-76 Expenditures	Expenditures to date
	$		$	$	$
NATIONAL DEFENCE–*Continued*					
Ontario–Continued					
V & C Plumbing & Heating					
Correct heating system problems at 60 apartments–Fort Henry Heights	172,986	1974-75	172,986	172,986	172,986(*f*)
Bill Watson and Co Ltd					
Showers in Married Quarters–Fort Henry Heights	181,009	1973-74	1,875		179,134
Windsor Painting Contracts Ltd					
Exterior repainting married quarters	145,000	1974-75	43,326	43,326	145,000(*f*)
London					
Bach-McDougall Engineers & Contractors Ltd					
Supply and install additions to Regimental Quarter Master Stores–Building 64	112,010	1975-76	112,010	112,010	112,010(*f*)
Fletcher-Clare Co Ltd					
Central Heating Plant–conversion from coal to natural gas–building 70 Wolseley Barracks	274,156	1973-74	700	700	274,156(*f*)
Lowther					
P Boutin Transport and Construction Ltd					
Update privately owned trailer courts	270,642	1973-74			270,642(*f*)
Hembruff and Dambrowitz Ltd					
Construction of gymnasium	261,602	1973-74			261,602(*f*)
Moosonee					
A C Stark and Son Ltd					
Porch replacement at permanent married quarters	244,500	1974-75	7,184	28,684	244,500(*f*)
North Bay					
G E McGuinty Construction Co Ltd					
Construction of football field and cinder track	137,162	1974-75	75,373	82,535	137,162(*f*)
Ottawa					
Calor Mechanical Ltd					
Installation of air conditioning in 78 patients' rooms at the National Defence Medical Centre	243,708	1975-76	243,708	237,019	237,019
G W Carlson Construction Ltd					
Procurement, delivery to site and installation of HP 12 x 53 steel bearing piles–Eagle River Bridge, Yukon Territory Mile 236.8 (Demster Highway)	384,644	1974-75	100,000	49,000	49,000
Ottawa (North)					
Bacon Engineering Ltd					
Replace boiler–Building No 80 Central Heating Plant	187,500	1975-76	187,500	117,000	117,000
Built Environment Co-ordinators Ltd					
Consultant services–Master development plan–Land engineering test establishment (LETE) at Orleans	109,500	1974-75	81,987	81,987	109,500
F E Cummings Construction Co Ltd					
Construct photographic and instrumentation building at LETE Orleans	144,131	1973-74			144,131
R J Nicol Construction Ltd					
Construct bulk storage building Canadian Forces Station Leitrim	104,265	1973-74			104,265(*f*)
Ottawa (South)					
Roland Larivière Ltée					
Masonry repairs–various buildings	129,555	1975-76	129,555	122,783	122,783
Petawawa					
Grinnell Fire Protection Systems Co Ltd					
Installation of fire protection systems–various buildings	207,154	1974-75	154,890	154,703	207,154(*f*)
Inspiration Ltd					
Construct water filtration plant $2,989 holdback paid to Peerless Windows Equipment Ltd and $2,227 holdback paid to Trustees Clarkson, Gordon & Co	904,238	1967-68			904,238(*f*)
M & S Roofing and Sheet Metal Ltd Roofing and repairing the roofs of various buildings	184,000	1975-76	172,000	184,000	184,000(*f*)
Markus and Son Ltd					
Construction of Quarter Master garage building	166,328	1973-74	1,000	938	166,328(*f*)
Replace kitchen cupboard doors and drawers–Married quarters	101,901	1974-75			101,901(*f*)
Murray and Murray					
Consultant services *re* Base development plan	127,680	1973-74			127,680(*f*)
Peterene General Contractors Ltd					
Exterior painting of Base buildings and Married Quarters	142,475	1975-76	50,000	2,600	2,600
Smiths Construction Company Arnprior Ltd					
Paving parking areas north townsite and married quarters driveways–Parking facilities–Building 1-103	194,666	1974-75	51	51	194,666(*f*)
M Sullivan and Son Ltd					
To provide interior modifications to the quarter master garage building	237,900	1974-75	24,168	23,800	236,558
Addition to buildings K101 and K103	109,408	1974-75	13,386	12,386	108,408
Rockcliffe					
Bacon Engineering Ltd					
Boiler replacement building 80 Central Heating Plant	123,271	1972-73	346	3,604	123,271(*f*)

Location, contractor and project	Amount of contract	Year of contract	1975-76 Estimates	1975-76 Expenditures	Expenditures to date
	$		$	$	$
NATIONAL DEFENCE–*Continued*					
Ontario–Concluded					
Sioux Lookout					
McFee Plumbing and Heating					
Construct Pads for 3 permanent married housing and 6 privately owned trailer sites	100,737	1974-75	26,095	25,970	100,737(*f*)
Stillman Company (Northern) Ltd					
Construction of a gymnasium	318,552	1973-74	7,905	7,905	318,552(*f*)
Toronto					
Ally Construction Co Ltd					
Extension to Officers' Mess Dining Room–Building No 1 Canadian Forces College	241,857	1974-75	26,995	39,007	241,857
Quantech Services Ltd					
Increase lighting in warehouse (1 Canadian Forces Stores Depot) building 151	268,781	1974-75	44,966	48,872	268,781(*f*)
Trenton					
Bothwell-Accurate Co Ltd					
Replace roofing on buildings 21, 23 and 52 and on hangar No 10	158,220	1974-75	158,220	158,220	158,220(*f*)
J D Coad Construction Co Ltd					
Alterations to pool and change area building No 24	114,929	1975-76	115,000	113,076	113,076
Extension to building No 19 Fire Hall	133,165	1975-76	130,000	129,247	129,247
Extension to Building 120	240,818	1973-74	1,712	3,101	240,818(*f*)
Lightfoot Construction Ltd					
Paving of roads and driveways Married quarters area	175,851	1975-76	175,851	175,851	175,851(*f*)
H J McFarland Construction Co Ltd					
Paving parking lot at building 194 and road repairs	190,997	1974-75	2,463	2,463	190,997(*f*)
M & S Roofing & Sheet Metal Ltd					
Roof replacement–various buildings	146,086	1975-76	140,000	146,086	146,086
Mirtren Contrators Ltd					
Renovations to hangar 3	120,683	1975-76	120,683	120,683	120,683(*f*)
Additions and alterations to Breadner Primary and Senior schools	338,531	1974-75	137,130	140,972	338,531(*f*)
Murfin Heating and Cooling Ltd					
Install Gas fired furnaces in Married quarters	173,106	1974-75	39,498	39,498	173,106(*f*)
Hugh Murray Ltd					
Addition and alterations to Hangar 1 for cargo handling system at 2 Aircraft Maintenance Unit freight terminal	774,361	1973-74	2,708	3,004	774,361(*f*)
Murray and Murray					
Preliminary design of 212 other ranks quarters–Fee 4.5 percent of construction costs	128,081	1973-74	110,000	99,864	128,081(*f*)
Neath Toronto Ltd					
Exterior repair and repainting buildings No 21, 56 and 20	183,815	1975-76	185,000	149,075	149,075
A N Shaw & Sons Ltd					
Exterior repairs and painting of building No 111	100,192	1975-76	100,192	100,192	100,192(*f*)
Tec Contractors Ltd					
Additions and renovations to building 34–Decompression chamber and equipment	241,961	1973-74	36,878	22,592	235,714
Manitoba					
Beausejour					
Paul Lavoie Ltd					
Construction of 12 permanent married housing court	192,616	1974-75	21,000	19,884	192,616
Portage la Prairie					
Arnason Construction Co Ltd					
Replacement of water distribution mains	137,724	1974-75	7,748	7,748	137,724(*f*)
Ellwood-McRorie Ltd					
Construct mobile homes park	265,504	1974-75	266,000	265,504	265,504(*f*)
Mulder Bros Ltd					
Reconstruct airfield pavements and update airfield lighting	1,558,574	1973-74	24,581	27,716	1,558,574(*f*)
Nelson River Construction Ltd					
Replacement of water supply main	125,419	1975-76	126,000	122,103	122,103
Pembina Construction Winnipeg Ltd					
Construction of a fire hall	306,621	1973-74	22,529	21,934	306,621(*f*)
Shilo					
Ace Construction Co Ltd					
Improvements to the electrical distribution system	217,500	1975-76	217,500	217,500	217,500(*f*)
Aetna Roofing Co Ltd					
Roof repairs–various buildings	159,614	1975-76	159,614	91,904	91,904
Gaiser Builders Ltd					
Special training–additional facilities contract no 5	1,202,359	1975-76	1,143,000	1,030,825	1,030,825

Location, contractor and project	Amount of contract	Year of contract	1975-76 Estimates	1975-76 Expenditures	Expenditures to date
	$		$	$	$
NATIONAL DEFENCE–*Continued*					
Manitoba–Concluded					
Shilo–*Concluded*					
Peter Leitch Construction Ltd					
Construction of special training–additional facilities contract no 4 (consisting of outside services, paving roads and walks)	249,751	1975-76	250,000	249,251	249,251
Special training contract 1–outside services and paving ammunition storage and wash bays	773,619	1973-74	6,021	6,956	773,619(*f*)
Refinishing trades for workshops and vehicle storage buildings	1,496,910	1973-74	8,000	8,692	1,496,910(*f*)
Construction of petrol oil lubricants facilities–Special training–Contract 3	305,379	1974-75	50,000	43,638	305,379(*f*)
Norcan Development Ltd					
Extension to Junior Ranks' Club Building L-117	246,843	1974-75	200,000	188,436	246,843
Reid Crowther & Partners Ltd					
Consultant services–German army construction requirements	253,000	1973-74	146,064	96,801	246,737
Zenith Paving Ltd					
Reconstruction of Royal Avenue	145,086	1975-76	145,086	145,086	145,086(*f*)
Winnipeg					
GBR Associates					
Consultant services–DRB accommodation	896,000	1974-75	800,000	711,551	850,525
Saskatchewan					
Moose Jaw					
Atlas Industries Ltd					
Repairs–Roofs–Hangars 4, 5, and 6	187,077	1974-75	187,077	187,077	187,077(*f*)
W M Clark Roofing (Sask) Ltd					
Replace roof on building G50 Regina Armoury	110,186	1974-75	110,186	110,186	110,186(*f*)
Graham Construction Ltd					
Construction of hangar no 6 lean-to, engine repair and storage	431,976	1975-76	425,000	383,556	383,556
Expansion of petrol oil lubricants facilities	327,821	1975-76	320,000	305,922	305,922
Inland Construction Ltd					
Flight Line student accommodation 2nd storey additions to hangars 3 and 5	565,339	1975-76	518,000	325,033	325,033
Ramsay Bird Ltd					
Airfield pavement rehabilitation–Airfield cable and transformer replacement–Parts 1 and 2	2,053,099	1974-75	2,000,000	2,053,099	2,053,099(*f*)
Wappel Concrete and Construction Co Ltd					
Construction of sewage disposal Pumping station	338,251	1974-75	100,657	99,623	388,251(*f*)
Alberta					
Beaverlodge					
Everall Construction (Edmonton) Ltd					
Access Road repairs–Phase I and II	225,000	1974-75	56,500	56,500	225,000(*f*)
Calgary					
Alberta Marble and Tile Co Ltd					
Install ceramic tile in washrooms of buildings B4 and B8 (Barrack Blocks)	301,849	1975-76	250,000	301,849	301,849
Bennett & White Western Ltd					
Construction of an addition to Base CE Section, Building F1	201,927	1975-76	201,927	201,927	201,927(*f*)
Bird Construction Co Ltd					
Construction of Swimming pool Currie Barracks	576,555	1974-75	576,555	553,667	553,667
Caravan Building Products					
Installation of pre-painted metal siding–Camp Wainwright	161,254	1974-75	56,620	50,410	149,990
Cold Lake					
Border Paving Ltd					
Construction of paved parking lots for officers' & senior NCOS' barrack blocks–paved parking lots–Line servicing building 417–Repaving Base roads & parking lots–Paving around hangar No 8	369,663	1975-76	369,663	369,663	369,663(*f*)
J K Campbell & Associates Ltd					
Replace roofs on hangars 3 and 4	186,470	1973-74	97,503	96,858	185,825
Cana Construction Co Ltd					
Construct five-storey control tower–Addition on top of Hangar 1	272,315	1973-74			272,315(*f*)
Christensen & McLean Roofing (Edmonton) Ltd					
Repairs to roof–hangar no 1	218,659	1975-76	200,000	174,189	174,189
Eastbrook Sand and Gravel Ltd					
Parallel runway	6,178,775	1972-73	35,000	38,465	6,178,775(*f*)
W J Francl and Associates Consulting Engineers Ltd					
Design services water supply system–Fee 4.93 percent of construction cost	37,274	1973-74			37,274(*f*)
Holzer Construction Ltd					
Renovations to bathrooms Married Quarters	244,203	1974-75	20,000	17,882	244,203(*f*)
Renovations to bathrooms–200 permanent married quarters	222,426	1974-75	222,426	222,426	222,426(*f*)
Ray Jones Ltd					
Clearing and grubbing for the construction of a rocket evaluation range–Phase 1	112,852	1974-75			112,852(*f*)
Lendon Heating and Air Conditioning Ltd					
Replace furnaces–Married quarters	184,937	1973-74	8,096	9,205	184,937(*f*)
Mark Painting & Decorating Ltd					
Exterior repainting of 325 married quarters	171,720	1974-75	84,016	84,016	171,720(*f*)

Location, contractor and project	Amount of contract	Year of contract	1975-76 Estimates	1975-76 Expenditures	Expenditures to date
	$		$	$	$
NATIONAL DEFENCE–*Continued*					
Alberta–Concluded					
Cold Lake–*Concluded*					
Remai Construction Co (1971) Ltd					
Construction of Hangar No 8	882,071	1973-74	1,233	1,233	882,071(*f*)
Strategic Air Command Site water supply	119,812	1973-74		590	119,812(*f*)
Square M Contractors Ltd					
Rocket evaluation range (Phase II)	205,000	1975-76	200,000	205,000	205,000(*f*)
Valere's Construction Co Ltd					
Non-Destructive testing additions to hangar No 2	263,127	1974-75	264,000	260,678	260,678
Rehabilitation of Central Heating System	254,847	1973-74	3,500	1,899	253,297
Construct helicopter pad–buildings–water and sewage system	382,145	1973-74	7,120	7,755	382,145(*f*)
Westinghouse Canada Ltd					
Supply of airfield lighting power centres	720,829	1972-73	3,000	10,438	720,829(*f*)
Edmonton					
Alta West Construction (Southern) Ltd					
Improve drainage at Strategic Air Command (Namao)	242,944	1974-75	28,010	40,476	242,944(*f*)
Binder Construction Ltd					
Extension to hangar 5–AECS (Namao)	175,562	1975-76	176,000	170,636	170,736
J K Campbell & Associates Ltd					
Roofing and recoating at No 7 Canadian Stores Depot	223,031	1975-76	223,031	156,076	156,076
Chris-Mac Insulation Ltd					
Installation of metal siding on Married quarters	140,327	1974-75	5,402	5,402	140,327(*f*)
Leamac Industrial Developments Ltd					
Install ceramic tiles and showers married quarters bathrooms	244,855	1973-74			244,855
Mario Concrete Work & Stonemasonry Ltd					
Construct Petrol Oil Lubricants warehouse and office	142,705	1975-76	142,705	124,717	124,717
Addition to building 200 (In flight feeding kitchen)	302,836	1974-75	300,000	298,800	298,800
Nu-West Development Corporation Ltd					
Construction of housing development	4,304,294	1975-76	1,100,000	1,081,250	1,081,250
Poole Engineering Co Ltd					
Construction of airfield pavement rehabilitation–Namao	2,149,496	1974-75	25,000	31,266	2,149,496(*f*)
Prevale Construction Ltd					
Relocate Namao dental facilities building 221	119,995	1974-75			119,995(*f*)
Rusco Industries Northern Ltd					
Replacement of married quarter prime windows	113,388	1975-76	114,000	102,464	102,464
Penhold					
Ace Construction Co Ltd					
Repairs to electrical distribution system	137,530	1974-75	110,335	107,865	137,530(*f*)
Bennett and White Western Ltd					
Construction of Node accommodation building Regional Headquarters	603,333	1974-75	255,065	252,499	575,006
Joyce Construction Co Ltd					
Improvements to married quarters–Phase 3 Renovations of bathrooms and installation of vinyl flooring	105,623	1974-75	48,877	48,016	105,623(*f*)
Otto Roofing (Red Deer) Ltd					
Reroofing supply building No 36 and Headquarter building No 39	178,838	1975-76	180,000	178,232	178,232
Western Industrial Contractors Ltd					
Construction of a new water distribution system	773,194	1975-76	600,000	543,609	543,609
Suffield					
Aetna Roofing (1965) Ltd					
Reroofing & Repairing the roof of building 307	104,719	1975-76	104,719	103,315	103,315
Parkins Construction Ltd					
Install rigid frame metal building Camp Crowfoot–install a secure return stores storage and extension to tank storage building and hardstand area (expenditures to date reported in 1974-75 as $411,185 should have read $471,185)	472,916	1973-74	58,000	1,731	472,916(*f*)
British Columbia					
Baldy Hughes					
McGinnis Construction Ltd					
Extension to sewage treatment system	121,836	1973-74			121,836(*f*)
Chilliwack					
Barnett-McQueen Co Ltd					
Construction of Base Transportation Section	1,181,161	1974-75	175,000	191,611	1,181,161(*f*)
Bird Construction Co Ltd					
Addition and alterations to telex building No 12–Mataqui Transmitter Site	1,038,432	1974-75	160,000	184,265	1,038,432(*f*)
D C Festing and Sons Ltd					
Construct new pumphouse, install new pump, chlorination and fluoridation equipment, piping, valves, specialties and controls and interconnection with the Base water system	105,330	1974-75	105,330	104,505	104,505
Key Construction Ventures (Joint Venture of Key Contractors Ltd and Ricketts-Sewell Electric Ltd)					
Construction of Operations building–Aldergrove	1,533,363	1974-75	1,539,500	1,425,045	1,425,045
Madonna Developments Ltd					
Renovations of "C" Type Kitchens in married quarters	125,488	1974-75	125,488	125,488	125,488(*f*)
McCarter, Nairne & Partners					
Design services of operations building–Aldergrove	108,615	1973-74	53,534	52,781	108,615(*f*)

Location, contractor and project	Amount of contract	Year of contract	1975-76 Estimates	1975-76 Expenditures	Expenditures to date
	$		$	$	$
NATIONAL DEFENCE–*Concluded*					
British Columbia–Concluded					
Chilliwack–*Concluded*					
James Pearce Contracting Ltd					
Construction of pumphouse for existing and new water wells with associated equipment, treatment facilities, electrical power supply and controls, piping, system modifications and access roads–CFS Aldergrove	139,063	1975-76	139,063	77,885	77,885
Thompson Berwick Pratt and Partners					
Services of an architect/Urban planner for a complex to form the Canadian Forces officer candidate school	357,235	1973-74	225,000	199,884	295,754
Comox					
Como Lake Contracting Ltd					
Construction new 4-bay fire hall	591,142	1974-75	106,653	78,461	585,808
Franklin Electric Ltd					
Replace underground distribution system–Remove and replace cable and transformers for all portions of the airfield lighting except approach 29 and runway 18-36	291,250	1975-76	200,000	130,423	130,423
Supply and install high intensity lights and strobes–Runway 29	172,524	1974-75	27,000	25,830	172,524(*f*)
A D Storrie Construction Ltd					
Construct Sea Survival Training building	229,454	1974-75	15,535	15,783	229,454(*f*)
Esquimalt					
Acme Commercial Painting Ltd					
Interior painting of 276 permanent married quarters	128,875	1975-76	126,000	128,875	128,875(*f*)
Chew Excavating Ltd					
Pollution control–Sanitary sewage system installation	277,459	1974-75	139,616	137,347	277,459(*f*)
Dura Construction Ltd					
Construct library building Royal Roads	934,268	1973-74	5,000		930,179
Hunter Construction Ltd					
Construction of Junior ranks club	1,692,065	1973-74	975,000	896,381	1,614,159
Greenlees Piledriving Co Ltd					
Install new mooring floats "C" Jetty–Dockyard	122,950	1975-76	122,950	122,950	122,950(*f*)
M Rogers Plumbing and Heating Ltd					
Relocate service trench to "A" Jetty–Dockyard	185,679	1973-74	3,623	3,623	185,679(*f*)
Stevenson & Kellogg Ltd					
Consultant services–To evolve a Base development plan	675,264	1973-74	305,000	302,056	617,000
A D Storrie Construction Ltd					
Construction of Canadian Forces mechanical engineers and training building–Nanoose Bay	659,243	1974-75	600,000	628,713	628,713
Webb and Trace Ltd					
Extend sewer outfall (Pollution control project)–Belmont Park Royal Roads	141,164	1975-76	141,164	81,764	81,764
Holberg					
G Farwell Co Ltd					
Repairs to steam distribution system	194,342	1974-75	26,300	26,300	194,342(*f*)
Sage and Sands Holding Co Ltd					
Construction of 18 mobile homes	193,981	1974-75	59,517	55,117	193,981(*f*)
General					
Various					
Black and McDonald Ltd					
Supply and installation of Ups and frequency converters for Data Centre Borden and Tunney's Pasture Ottawa	667,062	1974-75	667,062	667,062	667,062(*f*)
Foundation of Canada Engineering Co Ltd					
Design services for the Samson program and consultant services Maritime semi-automatic exchange accommodation Receiver building	200,000	1973-74	39,666	10,948	171,282
Lamothe Quebec Inc					
Repair and resurface pavement at Val d'Or and widen and repave access road at Senneterre	143,815	1974-75			143,815(*f*)
Univex (Canada) Ltd Ottawa Ont					
Purchase and installation of equipment for Data Centre Enhancement at Borden and Tunney's Pasture Ottawa	1,709,961	1974-75	1,322,685	1,388,814	1,692,760
*Electrical and mechanical alterations and additions at National Defence Computer Centre	525,657	1974-75	284,361	336,634	525,657
*Calor Mechanical Ltd Ottawa					
Government Printing Bureau Hull, Quebec–Alterations	117,101	1975-76	115,000	117,101	117,101
*Greenlees Piledriving Co Ltd Vancouver BC					
Nanoose Bay Range Phase I	361,504	1974-75	222,610	226,438	361,504(*f*)
NATIONAL HEALTH AND WELFARE					
MEDICAL SERVICES PROGRAM					
Yukon Region					
Watson Lake					
*Ray Bilt Construction					
Watson Lake Cottage Hospital	1,632,860	1973-74	1,039,000	1,011,086	1,521,905

*Awarded through the Department of Public Works.

Location, contractor and project	Amount of contract	Year of contract	1975-76 Estimates	1975-76 Expenditures	Expenditures to date
	$		$	$	$
NATIONAL HEALTH AND WELFARE–*Concluded*					
MEDICAL SERVICES PROGRAM–*Concluded*					
Yukon Region–Concluded					
Whitehorse					
*Keith Plumbing and Heating Co Ltd					
Standby boiler and extend boiler room	**304,378	1974-75	158,000	244,640	256,318
Northwest Territories Region					
Inuvik					
*Yukon Construction Ltd					
Renovate hospital kitchen and construct Nurse's residence	132,757	1974-75		13,841	128,718(*f*)
*Poole Construction Ltd					
Expansion to Inuvik General Hospital	1,912,387	1973-74		30,200	2,381,400(*f*)
Spence Bay					
*Poole Construction Ltd					
Nursing Station addition	241,013	1975-76	105,000	252,209	253,173(*f*)
Igloolik					
*Tower Co Ltd					
Construct Nursing Station	714,378	1975-76	797,500	740,422	744,961(*f*)
Chesterfield Inlet					
Atco Structures Ltd					
Construct Prefab Nursing Station	121,623	1975-76	138,000	79,983	79,983
Alberta Region					
Edmonton					
*Bond & Leitch Ltd					
Renovations to Charles Camsell Hospital	**414,000	1974-75		266,574	402,447(*f*)
Saskatchewan Region					
Southend and Wollaston Lake					
*Corab Services Ltd					
Construct Nursing Station	209,613	1975-76	150,000	211,707	211,707(*f*)
Manitoba Region					
Garden-Hil					
*ARC Enterprises Ltd					
Construct Nursing Station	484,708	1975-76	313,000	305,683	305,683
Ontario Region					
Trout Lake					
*Masotte Construction Ltd					
Construct Nursing Station	500,000	1974-75	52,000	50,825	670,297(*f*)
Moose Factory					
Simpsons Contract Division					
Renovate Nurses' Residence	103,715	1975-76	100,000	90,096	90,096
Quebec Region					
Romaine					
*Jasmin Construction Inc					
Construct Nursing Station	500,000	1974-75	4,500	3,570	493,480
Schefferville					
*Les Entreprises Delson Ltee					
Construct Health Centre	120,000	1974-75	3,000	2,880	105,253
NATIONAL REVENUE					
Customs and Excise					
New Brunswick					
**Grand Falls					
*Grand Falls Milling Company Limited					
Office Building	156,274	1974-75	161,000	156,274	156,274
Quebec					
Montreal					
*Matac Cargo Limited					
Leasehold improvements–Mirabel	124,873	1975-76	124,873	124,873	124,873(*f*)

*Awarded through the Department of Public Works
**Amends reporting in previous year's Public Accounts

Location, contractor and project	Amount of contract	Year of contract	1975-76 Estimates	1975-76 Expenditures	Expenditures to date
	$		$	$	$
NATIONAL REVENUE–*Concluded*					
Customs and Excise–*Concluded*					
Ontario					
Toronto					
*R O M Limited					
Alterations to office building	136,470	1975-76	136,470	132,470	132,470
Hamilton					
*Robertson–Yates Corporation Limited					
Alterations to office building	202,012	1975-76	202,012	202,012	202,012(*f*)
Ottawa					
*Uniform Builders Limited					
New laboratory	565,359	1975-76	550,000	565,359	565,359(*f*)
Manitoba					
Tolstoi					
*Fonger Construction					
Office building	257,008	1975-76	135,000	257,008	257,008
Alberta					
Chief Mountain					
*Western Industrial Contractors Limited					
Office building	201,078	1974-75	12,700	10,486	201,078(*f*)
British Columbia					
Waneta					
*Kenyon Construction					
Office building	227,283	1974-75	70,000	51,853	227,283(*f*)
Taxation					
Ontario					
**R T Lane Construction Company Limited					
Computer Installation, Data Centre/Ottawa	311,336	1974-75		15,723	311,336(*f*)
**E S B Canada Limited					
Office Building	683,766	1974-75		650,130	683,766
**Ellis Don Limited					
Office Building	149,351	1974-75		149,351	149,351
**Professional Fees: Tillmann & Lamb London Ont					
Architectural Consultants	9,708	1972			9,708(*f*)
*Robertson Yates Corporation Limited					
Alterations–Office Building	255,538			251,947	255,538(*f*)
*Ross Claire A Division of R O M Limited					
Alterations–Accommodation	326,157	1975-76		320,849	320,849
Manitoba					
*Triple "L" Construction Limited					
Revenue Building, Data Centre, Winnipeg	1,412,337	1975-76		1,412,337	1,412,337
Professional Fees: Consultants					
*A E Burstein & Assoc Ltd Winnipeg Electrical Design	28,000	1975			18,585
*Weismann & Assoc Ltd Winnipeg Structural Design	3,000	1975			2,996
*Klein & Dashevsky Winnipeg Mechanical Design	25,000	1975			25,000
*James Bell Winnipeg Project Inspection	9,000	1975			8,546
James Bell Winnipeg Project Inspection	4,500	1976			4,368
James Bell Winnipeg Project Inspection	2,100	1976			2,100
British Columbia					
*Daon Development Vancouver					
Renovation of Daon Building	831,732	1975-76		831,732	831,732(*f*)
Professional Fees:					
*Bain Burroughs Hanson Raimot–Architects	75,000	1975-76			65,304
PUBLIC WORKS					
ACCOMMODATION PROGRAM					
General Purpose Buildings					
Listed Projects					
Newfoundland					
Fortune–Government of Canada Building			225,000		
Professional Fees:					
Nfld Design Associates Ltd St John's–Architectural				5,040	5,040
Warren Associates St John's–Architectural				6,907	6,907
Stephenville–Government of Canada Building					
Contract: Lundrigan's Limited Corner Brook	682,848	1973-74		44,197	682,848(*f*)

*Awarded through Department of Public Works
**Amends reporting in the previous year's Public Accounts

Location, contractor and project	Amount of contract	Year of contract	1975-76 Estimates	1975-76 Expenditures	Expenditures to date
	$		$	$	$
PUBLIC WORKS–*Continued*					
ACCOMMODATION PROGRAM–*Continued*					
General Purpose Buildings–*Continued*					
Listed Projects–*Continued*					
Nova Scotia					
Amherst–Government of Canada Building			1,200,000		
**Contract: A C Mallet et Fils Ltee Moncton NB	2,160,530	1974-75		769,285	2,108,069(*f*)
Professional Fees:					
Acadia Consultants & Inspection Ltd Moncton NB–Engineering					3,351(*f*)
Richard Robertson Halifax–Architectural				2,400	2,400
Port Hawkesbury–Government of Canada Building					
Professional Fees:					
Peter Cochrane Architects Ltd Halifax–Architectural				8,987	8,987(*f*)
New Brunswick					
Newcastle–Government of Canada Building					
Professional Fees:					
A D I Ltd Fredericton–Engineering				8,256	8,256
A D I Ltd Fredericton–Sub surface investigation					2,841(*f*)
Oromocto–Government of Canada Building			525,000		
Contract: Abbey Landry Ltd Moncton	587,873	1975-76		539,433	539,433
Professional Fees:					
A D I Ltd Fredericton–Building inspection				12,537	12,537
Land Purchase:					
Town of Oromocto				7,500	7,500
Sussex–Government of Canada Building–Additions and modernization					
Contract: John Flood & Sons (1961) Ltd Saint John	451,353	1974-75		7,065	451,353(*f*)
Land Purchase:					
Town of Sussex				5,600	5,600
Quebec					
Acton Vale–Government of Canada Building					
Contract: Geoffroy Construction Inc Sherbrooke	381,027	1973-74		2,484	381,027(*f*)
Professional Fees:					
Ferdinand Blais Drummondville–Design and supervision					26,508(*f*)
Land Purchase:					
Marcel Boisvert					20,000(*f*)
Alma–Government of Canada Building–Additions and improvements					
Contract: Romeo Fortin Inc Alma	1,011,031	1975-76		62,002	62,002
Professional Fees:					
Gravel Simard & Cauchon Alma–Design and supervision				39,468	64,468
Land Purchases:					
Gertrude Morel Goudreault					28,571(*f*)
Jean Eudes Maltais					42,277(*f*)
Jean Baptiste Maltais					35,083(*f*)
Camille Gagné					3,150(*f*)
Jean-Claude Demers					688(*f*)
Stéphane Maltais					250(*f*)
René Paradis					200(*f*)
John Lévesque					200(*f*)
Bruno Laroche					250(*f*)
Raynald Boudreault					200(*f*)
Julien Poisson					275(*f*)
Arvida–Government of Canada Building–Modernization					
Contract: Somec Inc Quebec	380,833	1974-75		1,395	380,833(*f*)
Professional Fees:					
André Labbé Arvida–Design and supervision					38,939(*f*)
Beauharnois–Government of Canada Building–Addition			670,000		
Beloeil–Government of Canada Building					
Contract: Seal Construction of Canada Ltd Montreal	678,695	1973-74		1,327	678,695(*f*)
Professional Fees:					
Caouette Vachon & Poulin Longueuil–Design and supervision				1,340	44,939
Land Purchase:					
Ville de Beloeil					62,000(*f*)
Cap-aux-Meules–Addition to Government of Canada Building			308,000		
Contract: Chabot Construction Ltée St-David	606,685	1975-76		412,816	412,816
Contrecoeur–Government of Canada Building			434,000		
Professional Fees:					
Caouette & Vachon Longueuil–Design and supervision				6,032	6,032
Land Purchase:					
Mme Marthe A Lapointe et Louis A Lapointe					54,000(*f*)
Lac Mégantic–Government of Canada Building					
Contract: Eugene Marcoux Inc Sherbrooke	510,289	1973-74		24,707	510,289(*f*)
Professional Fees:					
Ducharme Deom & Associés Montreal–Supervision					2,599(*f*)
Lavigne & Marquis Architects Ste Foy–Design and supervision				6,128	38,402

**Amends reporting in previous years' Public Accounts.

Location, contractor and project	Amount of contract	Year of contract	1975-76 Estimates	1975-76 Expenditures	Expenditures to date
	$		$	$	$
PUBLIC WORKS–*Continued*					
ACCOMMODATION PROGRAM–*Continued*					
General Purpose Buildings–*Continued*					
Listed Projects–*Continued*					
Quebec–Continued					
Mont Joli–Government of Canada Building–Improvements and addition			291,000		
Contract: Boilard & Boilard Inc St David	464,000	1975-76		309,388	309,388
Professional Fees:					
Lagacé Massicotte Gasgrain Rivière-du-Loup–Design and supervision				20,936	57,025
Montmagny–Government of Canada Building–Improvements			6,000		
**Contract: Chabot Construction Ltée St David	460,078	1974-75		8,011	460,078(*f*)
Montreal–Customs Building–Major improvements					
Professional Fees:					
G Nobleman Montreal–Project control consultant					2,000
Scharry-Ouimet Consulting Engineer Montreal–Design and supervision				9,659	122,021
Montreal–Customs Building–Alterations					
Contract: La Cie de Construction Omega Ltée Saint Laurent					664,557(*f*)
Professional Fees:					
Scharry & Ouimet Montreal–Design and supervision					69,991(*f*)
Montreal–Place Guy Favreau–Feasibility studies, preliminary design and acquisition of land			2,000,000		
Professional Fees:					
René Alain & Assoc Montreal–Appraisal					12,562(*f*)
Begin Charland & Valiquette Montreal–Appraisal					20,107(*f*)
Gisèle Charbonneau Montreal–Secretarial services					4,684
Construction Industry Computer Consultants Ltd Montreal–Scheduling and cost estimating	167,679	1973-74		38,307	167,679
D D A Management Consultants Ltd Montreal–Common services study				9,150	9,150
Jacques H Delorme Montreal–Program development					4,255(*f*)
De Grand Pré Colas Amyot Lesage Deschênes & Godin Montreal–Legal services				3,500	3,500
Guy Desparats Montreal–Architectural research					19,660(*f*)
James F Harris Toronto Ont–Commercial services					2,327(*f*)
Saul Handleman				5,000	5,000(*f*)
Dr Fernand Imbault Montréal-Nord–Structure & foundation studies				2,270	2,270
Raymond Joyal & Assoc Montreal–Appraisal				5,012	50,927
J C Lahaie & Assoc Montreal–Preliminary studies					49,938(*f*)
Lalonde Girouard Letendre Montreal–Electrical & mechanical consultants	460,300	1973-74		144,130	440,402
Lalonde Valois Lamarre Valois & Assoc Montreal–Structural & traffic consultants	215,200	1973-74		39,579	197,462
Larose Laliberté Petrucci & Webb Zeraffa Menkes Assoc Mount Royal–Architectural design	822,500	1973-74		302,488	821,770
Arthur Marois Montreal–Appraisal				8,020	8,020
Claude Mercier Montreal–Land survey					10,475(*f*)
Miller Racine Dugas & Assoc Montreal–Marketing study	164,000	1973-74		8,000	134,986
M P Photo Reproductions Ltd Montreal–Photocopying					3,474(*f*)
North & Leonard Inc Montreal–Appraisal					16,885(*f*)
Pierre Paquet Montreal–Clerical services					2,434(*f*)
J D Raymond & Assoc Montreal–Appraisal				10,307	10,307
Philippe Roberge Montreal–Legal services					14,004(*f*)
Supply & Services Canada Ottawa Ont–Service fees					2,325(*f*)
Tetratech Ltd Montreal–Geotechnical studies					13,725(*f*)
Eugène Therien Montreal–Appraisal				8,062	8,062
Land Purchases:					
Abond Plastic Corp					12,500(*f*)
André Aird					600(*f*)
Carl Aulin					350(*f*)
Antonio Banasinski					425(*f*)
Association Notre-Dame de la Protection					18,000(*f*)
Roméo Beaulieu					4,098(*f*)
Léo Bédard					650(*f*)
Bédard & Girard Ltée					87,000(*f*)
Benson & Hedges Ltd					56,942(*f*)
Sarah Berlinblau				5,000	5,000(*f*)
André Boulanger					350(*f*)
Charles Boulanger					21,000(*f*)
Chait Salomon Gelber Reis Bronstein et Letvack					300(*f*)
Henry G Chan					350(*f*)
Y Chan					250(*f*)
Tom Chou					325(*f*)
Chun Chan					250(*f*)
Commission des Ecoles Catholiques de Montréal	848,000	1972-73			848,000(*f*)
Corporation Archiépiscopale Catholique Romaine de Montréal	1,088,571	1972-73		538,571	1,088,571(*f*)
James Coward					350(*f*)

**Amends reporting in previous years' Public Accounts.

Location, contractor and project	Amount of contract	Year of contract	1975-76 Estimates	1975-76 Expenditures	Expenditures to date
	$		$	$	$
PUBLIC WORKS–*Continued*					
ACCOMMODATION PROGRAM–*Continued*					
General Purpose Buildings–*Continued*					
Listed Projects–*Continued*					
Quebec–Continued					
Montreal–Place Guy Favreau–Feasibility studies, preliminary design and acquisition of land–*Concluded*					
Land Purchases–*Concluded*					
Armand Desrosiers Inc					7,883(*f*)
Les Ecclésiastiques du Séminaire St-Sulpice	373,247	1972-73		158,837	373,247(*f*)
John Ellement					350(*f*)
Ralf Gates					3,225(*f*)
Globe Basket Ware Ltd					20,000(*f*)
Armand Grenon					9,000(*f*)
Hector Grenon					9,000(*f*)
Harry Goldwasser (Estate of Jacob Goldwasser)				5,000	50,440(*f*)
Mrs Pauline Goldwasser-Levine				5,000	50,440(*f*)
Sam Goldwasser (Estate of Jacob Goldwasser)				5,000	50,440(*f*)
Mrs Sara Goldwasser				5,000	50,440(*f*)
Mrs Ella Gowanlock and R Cabot					250(*f*)
Saul Handelman					5,000(*f*)
Georges Hum					250(*f*)
Lou Hum					35(*f*)
Mrs Doris L Ilott					34,466(*f*)
Rosaire Infortuno					300(*f*)
Judy's Lingerie Inc					28,420(*f*)
Kearns Limited					13,000(*f*)
Jonathan Keith					2,500(*f*)
Lacote Realties Ltd	318,504	1972-73			318,504(*f*)
Mrs Raymond Lavallée					40,000(*f*)
Kenneth Lee & Al Wing Noodle Ltd					53,074(*f*)
Heinz Libman					1,500(*f*)
Mr & Mrs Abraham & Zelda Letovsky					13,547(*f*)
J Mackintosh					300(*f*)
Mrs André Marchand					11,012(*f*)
Mrs Paule Marchand-Tudor					9,524(*f*)
C W Mark					400(*f*)
Mrs Patricia McDermott					350(*f*)
Bruce McNeil					850(*f*)
John H Melloy					4,904(*f*)
Mrs Jeannette Moscovitch (Estate of Jacob Goldwasser)				5,000	50,440(*f*)
Nagle Elevator Co Inc					55,438
Pan-American Investment Ltd					14,290(*f*)
The Pentecostal Assemblies of Canada	126,000	1972-73			126,000(*f*)
Ron Proby					500(*f*)
Henri Richard					300(*f*)
Maurice Robert					350(*f*)
J S Robertson Ltd					17,500(*f*)
The Royal Trust Co Ltd				17,000	21,500(*f*)
Jack Schwartz					49,000(*f*)
Ta Ching Trading Co Ltd				11,890	17,890(*f*)
Yvet Tam					200(*f*)
Tomtai Ho					425(*f*)
The Trustee Board of the Presbyterian Church	404,120	1973-74		217,120	404,120(*f*)
Ville de Montréal	1,005,000	1972-73			1,005,000(*f*)
Estate Louis Vineberg	225,240	1972-73			225,240(*f*)
Wing Chang Co and Chang Wok Noodles Mfg					77,000(*f*)
Wing Ham Wong					300(*f*)
Wong Corporation	154,038	1972-73		40,000	154,038(*f*)
Wong Wing Food Products	335,700	1972-73			335,700(*f*)
John A Wong's All and Sueshang Wholesale Reg'd					39,000(*f*)
Mrs Kweichum Woo					35(*f*)
Quebec–National Health and Welfare Building–Renovation					
Contract: Somec Inc Quebec	1,683,047	1972-73			1,683,047(*f*)
Professional Fees:					
Bouthillette Parizeau & Buies Ste-Foy–Design and supervision	121,516	1971-72			121,516
Rivière du Loup–Government of Canada Building–Alterations			389,000		
Contract: Alftar Construction Inc St Léonard	547,380	1975-76		547,380	547,380
Professional Fees:					
Paquet Dutil et Associés Ltée Ste-Foy–Design and supervision				8,888	29,531
Ste Agathe des Monts–Government of Canada Building–Addition					
Contract: Oméga Construction of Canada Ltd St Laurent	686,481	1974-75		26,819	686,481
Professional Fees:					
**Clement Levesque & Mercier Architects St Jérôme–Design and supervision				6,866	47,094
Supply and Services Canada Ottawa Ont–Data processing					4,300(*f*)
Land Purchase:					
Ville de Ste Agathe					33,000(*f*)

**Amends reporting in the previous years' Public Accounts.

Location, contractor and project	Amount of contract	Year of contract	1975-76 Estimates	1975-76 Expenditures	Expenditures to date
	$		$	$	$
PUBLIC WORKS–*Continued*					
ACCOMMODATION PROGRAM–*Continued*					
General Purpose Buildings–*Continued*					
Listed Projects–*Continued*					
Quebec–Concluded					
Ste Anne des Monts–Government of Canada Building–Addition			211,000		
Contract: Roland Dickner Inc Rivière du Loup	493,907	1975-76		486,822	486,822
Land Purchase:					
François Vanville					31,000
Sept Iles–Government of Canada Building					
Contract: J Euclide Perron Ltée Chicoutimi	4,664,490	1975-76		605,176	605,176
Professional Fees:					
Belzile Brassard Galienne Pineault Quebec–Design and supervision	350,000	1973-74		50,760	250,760
Land Purchases:					
Les Entreprises Cunials					415,831(*f*)
Gaétan Poulin					1,917(*f*)
Sherbrooke–Government of Canada Building–Air conditioning			476,000		
Professional Fees:					
Alphonse Bélanger Sherbrooke–Design and supervision				45,851	45,851
Quebec–Capital Region					
Buckingham–Government of Canada Building					
Contract: Tremblay and Fils Buckingham	925,416	1972-73		3,585	925,416(*f*)
Professional Fees:					
R Halsall and Associates Ltd Ottawa Ont–Preliminary study–structural contract documents–inspections					5,000(*f*)
Hull–Government of Canada Building No 1 Part 1–Construction of tower					
Contract: Fuller Construction Ottawa Ont	13,724,600	1970-71			13,724,600(*f*)
Professional Fees:					
D E Lazosky Architect Montreal					
–Design and supervision	529,789	1969-70			529,789(*f*)
–Mechanical and electrical changes					4,296(*f*)
Henry Wanton Jones Montreal–Artwork sculpture					76,747
Hull–Government of Canada Building No 3			55,000,000		
Contracts:					
Applied Insulation Co Ltd Ottawa Ont–Thermal and external acoustic insulation	532,515	1975-76		287,016	287,016
Burlington Steel Ltd Hamilton Ont					
**–Supply of reinforcing steel	119,105	1974-75			119,105(*f*)
–Supply of reinforcing steel	135,967	1974-75			135,967(*f*)
Canada Flushwood Door Mfg Ltd Terrebonne–Supply wood doors	102,658	1975-76		90,834	90,834
Canadian Hardware Consultants Ltd Ottawa Ont–Carpentry	212,260	1975-76		54,437	54,437
Comstock International Ltd Ottawa Ont					
–Automatic sprinkler system–sections 3 and 4	1,373,711	1974-75		906,271	1,098,334
–Electrical systems and fire protection	180,000	1975-76		16,776	16,776
–Heating ventilation and air conditioning in building	5,021,328	1975-76		3,058,588	3,058,588
–Heating ventilation and air conditioning–bridge and computer area	600,567	1975-76		63,762	63,762
–Main electrical systems	7,522,657	1975-76		4,791,193	4,791,193
**–Plumbing and drainage–sections 3 and 4	1,138,125	1974-75		1,064,620	1,064,620
–Supply and installation of lightning protection system	134,793	1973-74		79,437	129,797
Concordia Construction Inc Montreal–Construction management	10,949,500	1973-74		4,161,045	8,215,707
Conform Inc Ottawa Ont					
–Framework and concrete placing for substructure–Sector 3	1,340,657	1973-74		186,215	1,309,164
–Framework and concrete placing for superstructure–Sector 3	5,522,056	1974-75		2,912,664	5,442,487
–Framework and concrete placing for superstructure–Sector 4	2,622,074	1974-75		1,549,378	2,617,014
Duron Ontario Ltd Ottawa Ont					
–Roadbase and plaza membrane waterproofing	555,900	1975-76		350,960	350,960
–Slabs on grade and related work	109,384	1974-75		100,624	100,624
Equity Consultant International Ltd Ottawa Ont–Supply of steel	1,384,342	1973-74			1,384,342(*f*)
Fedex Ltd Hull					
–Excavation	1,092,481	1973-74		8,439	1,092,481
–Footing–section 4	541,573	1974-75		12,615	524,610
Francon Division of Canfarge Ltd Ottawa Ont					
–Ready mix concrete–contract no 1	1,899,458	1973-74		486,926	1,899,458(*f*)
–Ready mix concrete–contract no 2	900,000	1975-76		667,318	667,318
G and H Steel Services Ltd St Constant–Setting reinforcing steel–section 3	927,099	1973-74		437,780	882,131
George and Asmussen Ltd Ottawa Ont–Block and masonry–sectors 3 and 4	2,295,382	1975-76		1,658,663	1,658,663
A V Hallam Lathing and Plastering Ltd Thornhill Ont					
–Drywall air seal–sectors 3 and 4	164,000	1975-76		123,210	123,210
–Special ceilings–sectors 3 and 4	220,000	1975-76		50,400	50,400
Harris Steel Division of Quebec Steel Products Lachine–Supply of reinforcing steel	852,563	1973-74			852,563(*f*)
J R B Construction Ltd Ottawa Ont–Footing–section 3	362,276	1973-74		8,249	362,276(*f*)
Lagendyk and Company Ltd St Leonard–Sandblasting–Sectors 3 and 4	120,270	1975-76		120,270	120,270
A S Leitch Co Ltd Midland Ont–Supply of pumps and heat exchangers	117,863	1975-76		112,686	112,686

**Amends reporting in previous years' Public Accounts.

Location, contractor and project	Amount of contract	Year of contract	1975-76 Estimates	1975-76 Expenditures	Expenditures to date
	$		$	$	$
PUBLIC WORKS–*Continued*					
ACCOMMODATION PROGRAM–*Continued*					
General Purpose Buildings–*Continued*					
Listed Projects–*Continued*					
Quebec–Capital Region–Continued					
Hull–Building No 3–*Concluded*					
Contracts–*Concluded*					
Mount-Royal Concrete Floor (Canada) Ltd Ottawa Ont–Roofing and sheetmetal	298,000	1975-76		224,700	224,700
Napko Contractors Inc Ottawa Ont–Mechanical piping and equipment sectors 3 and 4	2,572,588	1975-76		2,301,883	2,301,883
Nick Giamberardino and Bros Ltd Ottawa Ont–Drywall and plaster–sectors 3 and 4	792,464	1975-76		257,850	257,850
Perfection Rug Co Ltd Montreal–Supply and installation of carpets	838,833	1975-76		667,437	667,437
Prefac Concrete Co Ltd Ville D'Anjou–Precast concrete slabs	987,035	1974-75		906,970	906,970
Raymonde Theriault in Trust for Tiger Steel Ltd Lucerne					
–Fabrication and placing of reinforcing steel	619,094	1974-75		191,786	604,602
St Lawrence Northdown Joint Venture Ottawa Ont–Acoustical ceilings	1,163,800	1975-76		312,807	312,807
Sidbec Dosco Ltd Montreal–Supply of reinforcing steel	198,754	1975-76		157,819	157,819
Swing Stage Limited Scarborough Ont–Window washing equipment	241,686	1975-76		14,025	14,025
Vanderbelt Metalworks Ltd Ottawa Ont					
–Supply and install metal stairs–sector 3	252,240	1974-75		99,723	189,700
–Supply and install metal stairs–sector 4	107,665	1974-75		54,470	54,470
Watts and Henderson Inc Hazeldean Ont–Underground plumbing and draining	209,515	1974-75		167,179	206,502
Westeel Rosco Ltd Ottawa Ont–Metal siding–sectors 3 and 4	383,000	1975-76		17,520	17,520
M Zagerman and Co Ltd Ottawa Ont					
–Miscellaneous structural steel–sectors 3 and 4	122,360	1975-76		114,360	114,360
–Structural steel for bridge	395,866	1974-75		395,866	395,866
**–Supply of reinforcing steel bars	197,058	1973-74			197,058(*f*)
Zimcor Company Ltd Lachine					
–Aluminum entrances and glazing–sectors 3 and 4	1,442,206	1974-75		961,634	961,634
–Curtain wall	2,560,131	1974-75		2,124,991	2,124,991
Professional Fees:					
David Boulva Dimakopoulos Montreal					
–Art scale model					7,000(*f*)
–Building science services				2,425	6,850
–Design and supervision	4,076,000	1972-73		1,056,245	3,197,232
–Exploratory survey of "As-Built" conditions				21,897	21,897(*f*)
–Landscaping design				2,444	12,144
–Resident supervision	648,000	1972-73		524,850	524,850
–Special lighting design					16,145(*f*)
–Various design changes				34,989	34,989
Dr L W Hegvold Ottawa Ont–Acoustical services				13,263	13,263
Leblanc Montpetit Debrouv and Associates Montreal–Review of mechanical packages					19,107(*f*)
National Research Council Ottawa Ont–Wind tunnel studies					11,394(*f*)
**Otis Elevator Co Ltd Hamilton Ont–Elevator and escalators	2,995,658	1973-74		2,459,357	2,459,357
Sores Inc Montreal–Project control consultation	176,500	1973-74		7,120	78,336(*f*)
**Woods Gordon and Co Toronto Ont–Development of system for project management					47,559(*f*)
Professor W Wright Ottawa Ont–Appraisal of structural design				1,640	15,000(*f*)
Hull–Government of Canada Building No 4 –Feasibility study			3,000,000		
Contract: Bail Limitée Montreal–Construction management	2,878,660	1975-76		399,408	399,408
Professional Fees:					
Hugh M Grant Ltd Ottawa Ont–Excavation	834,658	1975-76		798,679	798,679
D E Lazosky Architect Montreal–Design and supervision				3,814	3,814(*f*)
Peat Marwick Mitchell and Co Ottawa Ont–Evaluation report				2,598	2,598(*f*)
P G L and Rene N Leblanc Hull					
–Aubry Street study				19,241	19,241(*f*)
–Commercial area concept study				2,970	2,970(*f*)
–Computer studies of mechanical systems				7,187	14,187(*f*)
–Design and supervision	1,878,886	1974-75		708,609	708,609
–Inspection of foundations				2,339	2,339
–Landscape design					3,455
–Pre-blast survey				8,314	8,314(*f*)
–Pre-design analysis and preliminary design proposal	671,031	1974-75		201,301	671,031(*f*)
–Quantity surveying					13,200
–Revision of commercial area drawings				2,474	2,474
–Revision of presentation drawings				2,276	2,276(*f*)
–Sub-service investigation					13,759
Marcel Ste Marie Hull					
–Establishment of capastral no 5				2,250	2,250(*f*)
–Prepare site plan					2,724(*f*)
–Survey of land				4,269	4,269(*f*)
Land Purchases:					
Canadian Imperial Bank of Commerce				59,230	59,230(*f*)
F W Woolworth Co	300,000	1975-76		300,000	300,000(*f*)

**Amends reporting in previous years' Public Accounts.

Location, contractor and project	Amount of contract	Year of contract	1975-76 Estimates	1975-76 Expenditures	Expenditures to date
	$		$	$	$
PUBLIC WORKS–*Continued*					
ACCOMMODATION PROGRAM–*Continued*					
General Purpose Buildings–*Continued*					
Listed Projects–*Continued*					
Quebec–Capital Region–Concluded					
Hull–Place du Portage–Phase I					
Contract: Dinex Transmission Ltd Montreal–Window washing equipment	141,993	1972-73		14,178	141,993(*f*)
Professional Fees:					
D E Lazosky Architect Montreal					
–Design and supervision					17,317(*f*)
–Design and supervision					15,993(*f*)
Hull–Place du Portage–Phase II					
Contracts:					
T Fuller Construction Ottawa Ont					
–Elevated sidewalk	414,596	1975-76		414,596	414,596
**–Movable partitions	393,116	1974-75		301,337	393,116
**–Stage C office tower	13,486,463	1973-74			13,486,463(*f*)
Treco Inc St Romvald–Acoustical panels	267,794	1975-76		251,994	251,994
Professional Fees:					
Canadian Pacific Consulting Services Ltd Montreal					
–Prepare master cpm network					5,670(*f*)
–Project control consultant				2,520	51,568(*f*)
Forest/Bodrug and Associates Ltd Ottawa Ont–Office planning	150,000	1972-73		26,758	142,946(*f*)
D E Lazosky Architect Montreal					
–Changes to planters				4,390	4,390(*f*)
–Design and supervision	771,541	1972-73		81,791	771,541(*f*)
–Design and supervision				15,076	22,997
**–Elevated sidewalk				15,328	36,628
–Preparation of ¼" plans					5,347(*f*)
R Weghsteen Montreal–Artwork tile cladding				3,500	35,000(*f*)
Rouyn–Government of Canada Building					
Land Purchase:					
**Les Placements Bergeron Inc Rouyn	350,000	1974-75			350,000(*f*)
Ontario–Capital Region					
Ottawa–Bogue Building–Renovations			1,179,000		
Contracts:					
Canlab Division of McGaw Supply Ltd Ottawa–Laboratory furniture	556,330	1974-75		529,528	529,528
Dieter Theile Electrical Contracting Ltd Ottawa–Electrical renovations	302,261	1974-75		263,245	263,245
Nick Giamberardino and Sons Ltd Ottawa–Drywall partitions	338,967	1974-75		261,625	261,625
Moffatt Construction Ltd Ottawa–Water and sewer services	144,267	1975-76		100,019	100,019
Mount Royal Concrete Ltd Ottawa–Roofing	114,551	1974-75		104,544	104,544
J R Seguin and Fils Ltd Ottawa–Mechanical renovations	956,208	1974-75		844,462	844,462
Professional Fees:					
Ogilvie and Hogg Architects Ottawa–Architectural services				6,718	6,718
J L Richards and Assoc Ottawa–Water and sewer services				22,115	22,115
**Alistar M Ross Ottawa–Architectural services	271,230	1974-75		169,904	229,904
Ottawa–Booth Street–Government of Canada Building No 2					
Contracts:					
Crismar Enterprises Ltd Ottawa–Ground floor finishing	144,400	1975-76			81,920
Foundation Building Construction Co Ottawa	10,479,622	1971-72			10,479,622
Moffat Construction and Material Ltd Ottawa–Finished grading and related work	177,228	1974-75		17,563	177,228(*f*)
Sunar Ltd Ottawa–Screens	436,328	1974-75			436,328(*f*)
Sunar Ltd Ottawa–Screens	145,487	1975-76		145,487	145,487(*f*)
Professional Fees:					
Ogilvie and Hogg Ottawa					
–Additional mechanical and electrical inspections					3,312(*f*)
–Design and supervision	511,987	1969-70		16,057	507,366
–Extra supervision					68,000(*f*)
–Revisions and abandoned work					2,107(*f*)
Ottawa–Confederation Building–Air conditioning			300,000		
Contract: Comstock International Ltd Ottawa–Supply and install air conditioning	868,188	1974-75		346,559	868,188(*f*)
Professional Fees:					
Goodkey Weedmark and Associates Ottawa–Design and supervision				29,585	89,569
Ottawa–Confederation Building–Electrical renovations–Phase I			50,000		
Contract: Comstock International Ltd Ottawa	410,204	1974-75		45,049	410,204(*f*)
Professional Fees:					
Goodkey Weedmark and Associates Ottawa–Design and supervision				10,300	26,300
Ottawa–Connaught Building–Alterations and improvements					
Professional Fees:					
**G E Berni and Associates Ltd Ottawa–Design and supervision					6,877(*f*)

**Amends reporting in previous years' Public Accounts.

Location, contractor and project	Amount of contract	Year of contract	1975-76 Estimates	1975-76 Expenditures	Expenditures to date
	$		$	$	$
PUBLIC WORKS–*Continued*					
ACCOMMODATION PROGRAM–*Continued*					
General Purpose Buildings–*Continued*					
Listed Projects–*Continued*					
Ontario–Capital Region–Continued					
Ottawa–External Affairs Headquaters					
Contracts:					
Foundations Co of Canada Ltd Ottawa–Construction of building	28,705,407	1970-71		1,048,746	28,705,407(*f*)
**Fraka Construction Ltd Dorval Que–Landscaping	183,137	1974-75		425	183,137(*f*)
**Gothic Store Fixtures Ltd Toronto–Auditorium furniture	196,318	1973-74		5,982	196,318
Professional Fees:					
Dewar Insulations Inc Scarborough–Waterproofing work					6,976
Univex Canada Ltd Ottawa–Electrical work					6,913
Webb Zerafa Menkes Housden Partnership Toronto					
–Delay claims				4,649	55,615
–Design and supervision–landscaping				1,144	26,427(*f*)
–Design and supervision–simultaneous translation equipment				5,288	16,206
–Design and supervision fees on change orders					1,442,135(*f*)
–Design conference auditorium					24,070(*f*)
–Graphics program				2,500	10,600
–Translation equipment					6,031
Ottawa–Finance/Treasury Board Office Building–Demolition Phase II					
Contracts:					
Hugh M Grant Ltd Ottawa–Excavation	2,113,479	1974-75		12,309	2,113,479(*f*)
Standard Housewrecking and Lumber Co Ltd Toronto–Excavation	142,039	1973-74			142,039(*f*)
Ottawa–Government of Canada Building No 5–Sparks/Bank Streets			4,000,000		
Contracts: U K Mason Construction Ltd Ottawa–Sub-structure Phase II	6,871,284	1974-75		4,773,705	6,871,011
Professional Fees:					
**G S Adamson and Associates Toronto–Design and supervision	918,363	1973-74			918,363(*f*)
G S Adamson and Associates Toronto–Design and supervision	3,097,340	1975-76		2,678,077	2,678,077
D I Design and Development Toronto–Interior design				16,041	16,041
J F Harris Ltd Toronto–Assisting with commercial development					5,000(*f*)
Donald Keys Ltd Advertising Services–Advertising					4,798
Ottawa Gas Ottawa–Gas mains					45,548
Land Purchase:					
National Capital Commission Ottawa–Management costs					233,922
Ottawa–Government of Canada Building–Tunney's Pasture No 4					
Contract: McLean-Peister Ltd Kitchener	184,963	1974-75		144,199	184,963
Professional Fees:					
**Z Bigniew Blazeje Toronto–Sculpture					24,000(*f*)
Government of Canada–Supply and Services Ottawa–Security services				1,855	5,934
McLean and MacPhadyen Architects Ottawa–Design and supervision	180,000	1974-75		33,447	65,326
Security and Investigation Services Ltd Ottawa–Security services					5,806
Ottawa–Government of Canada Building No 8–Tunney's Pasture–Census Building for Statistics Canada			1,325,000		
Contracts:					
Hugh M Grant Ltd Ottawa–Excavation	699,000	1975-76		664,008	664,008
Omega Construction Ltd Ville St Laurent Que	11,825,221	1971-72			11,825,211(*f*)
Professional Fees:					
McLean and MacPhadyen Ottawa–Design and supervision	567,135	1966-67			567,135(*f*)
Ogilvie and Hogg McLean and MacPhadyen Ottawa–Design	1,422,500	1974-75		758,061	1,133,061
Ottawa–Langevin Block Renovations			1,325,000		
Contracts:					
Armenian Rugs-Tapis Ltd Ottawa	102,126	1975-76		102,126	102,126
T P Crawford Ltd Ottawa	374,356	1974-75		25,018	374,356(*f*)
Peter Curkovic Painter and Decorator Ltd Ottawa	138,991	1975-76		138,991	138,991
A Fustin Co Ltd Ottawa	118,388	1974-75		37,422	188,388(*f*)
Montgomery Elevator Co Ltd Ottawa	211,082	1974-75		210,727	210,727
B J Normand Ltd Ottawa	317,688	1974-75		204,267	317,688
Roland Lariviere Ltd Ottawa	138,359	1974-75		85,505	138,359(*f*)
J R Seguin and Fils Ltd Ottawa	959,019	1974-75		476,431	959,019
Donald Servant Electric Ltd Ottawa	538,344	1974-75		317,785	538,344
Wicks Bros of Canada Ltd Ottawa	128,020	1974-75		9,871	128,020
Wicks Bros of Canada Ltd Ottawa	243,689	1974-75		198,956	243,689
Professional Fees:					
Adga Ltd Engineers and System Analysts Ottawa–Interior design and drafting				2,976	2,976
Albert Security and Investigation Ltd Ottawa–Security services				17,664	27,289
Miska and Gale Architects Ottawa					
–Cost consulting services					13,000
–Design and supervision	297,970	1973-74		71,781	278,917
–Office planning				4,653	4,653
–Roof inspection					11,356
Ottawa–Lorne Building–Exterior cladding renovations and improvements			2,803,000		
Contract: Normand and Fleming Ltd	2,665,313	1975-76		2,629,152	2,629,152
Professional Fees:					
**W E Fancott Architect Ottawa–Design					9,327(*f*)
Marani Rounthwaite and Dick Architects Toronto–Design and supervision	250,000	1974-75		45,873	211,980

**Amends reporting in previous years' Public Accounts.

Location, contractor and project	Amount of contract	Year of contract	1975-76 Estimates	1975-76 Expenditures	Expenditures to date
	$		$	$	$
PUBLIC WORKS–*Continued*					
ACCOMMODATION PROGRAM–*Continued*					
General Purpose Buildings–*Continued*					
Listed Projects–*Continued*					
Ontario–Capital Region–Continued					
Ottawa–National Defence Headquarters					
Contracts:					
Cam-Craft Ltd Montreal Que	204,274	1972-73			201,014
Louis Donolo Inc Montreal Que–Stage II	1,779,512	1972-73			1,779,512(*f*)
Professional Fees:					
H Leroy Westmount Que–Artwork				2,500	50,000
Searle Wilbee Rowland Toronto					
–Design and supervision–Stage II	118,417	1972-73			118,405(*f*)
–Supervision–Stage I	1,240,606	1966-67			1,206,743(*f*)
Ottawa–National Revenue–Taxation Headquarters–Additional accommodation					
Professional Fees:					
Page and Steele Architects Toronto–Site development–feasibility study					18,275
Ottawa–Lester B Pearson Building–Partitions					
Professional Fees:					
**Webb Zerafa Menkes Housden Partnership Toronto–Design and supervision					39,282(*f*)
Ottawa–Rideau Centre Development					
Professional Fees:					
J D Barnes Ltd Ottawa–Surveying					9,707(*f*)
Brian Pye Ottawa–Feasibility study and report					9,500(*f*)
Domas and Smith Ltd Consulting Engineers Ottawa–Preparation of a report–Daly Building				1,337	1,337
Hatfield Research Co–Economic analysis					4,620(*f*)
Murray and Murray/Mathers and Haldenby Ottawa–Design and supervision–Daly Building	335,000	1974-75		120,641	325,842
Murray and Murray/Mathers and Haldenby Ottawa–Relocation of garage and registry office				5,000	5,000
Seto Walt and Associates Ltd Ottawa–Daly Building				68,923	68,923
Ottawa–Sir Charles Tupper Building–Additions and alterations–overall planning					
Professional Fees:					
M M Dillon Ltd Ottawa–Supervision				2,535	10,928(*f*)
**J L Richards and Assoc Ltd Ottawa–Design and supervision	184,982	1974-75		123,049	184,982(*f*)
Ottawa–Sir John Carling–Conditions study and remedial work					
Contract: Taplen Construction Ltd Ottawa–Exterior cladding and terrace	512,030	1974-75		201,886	512,030(*f*)
Professional Fees:					
Edward J Cuhaci Architect Ottawa					
–Design and supervision				12,745	47,663
–Inspection					2,700(*f*)
**Goodkey Weedmark and Assoc Ltd Ottawa–Air conditioning report					6,717(*f*)
Ottawa–Sparks Street Properties–Acquisition			7,779,000		
Land Purchases:					
Bank of Montreal	3,000,000	1974-75			3,000,000
Bank of Nova Scotia	1,265,000	1974-75			1,265,000
R and R O Blackburn Ltd	2,274,517	1974-75			2,274,517
Canadian Imperial Bank of Commerce	1,225,000	1974-75			1,225,000
Canadian National Realties	133,820	1973-74			133,820
Estate of Charles Booth	1,700,000	1974-75			1,700,000
Estate of Harold Sinclair Black					70,052
Low Murchison Burns Thomas and Hayden	288,565	1974-75			288,565(*f*)
G K Marshall Partners Ltd	259,009	1973-74			259,009
M E P C Canadian Properties Ltd	238,620	1973-74		44,716	238,620(*f*)
M E P C Canadian Properties Ltd	469,372	1973-74		74,526	469,372(*f*)
M E P C Canadian Properties and Montreal Trust	8,960,794	1973-74		924,129	8,960,794(*f*)
M E P C Canadian Properties and Royal Trust	2,769,926	1973-74		347,791	2,769,926(*f*)
Savage Shoes (1970) Ltd	361,057	1974-75			361,057
Ottawa–Sparks/Wellington Streets–Expropriation					
Professional Fees:					
William S Burnside Ltd Ottawa–Appraisal				2,352	2,352
Ottawa–Statistics Canada–Government of Canada Building–Improvements and air conditioning					
Professional Fees:					
**Ogilvie and Hogg Ottawa–Design and supervision	405,058	1975-76		212,513	254,161
Ottawa–Taxation Data Centre–Uninterrupted power supply					
Contracts:					
Comstock International Ltd Ottawa	227,480	1973-74			227,480(*f*)
E S B Canada Ltd Mississauga	625,000	1973-74			33,636
Univex (Canada) Ltd Ottawa–Emergency power supply	592,365	1974-75		59,670	586,825
Professional Fees:					
R G Beckman Associates Ltd Ottawa–Design and supervision–air conditioning					15,003(*f*)
Ottawa–Urban Affairs–Addition to site				51,000	108,202

**Amends reporting in previous years' Public Accounts.

Location, contractor and project	Amount of contract	Year of contract	1975-76 Estimates	1975-76 Expenditures	Expenditures to date
	$		$	$	$
PUBLIC WORKS–*Continued*					
ACCOMMODATION PROGRAM–*Continued*					
General Purpose Buildings–*Continued*					
Listed Projects–*Continued*					
Ontario–Capital Region–Concluded					
Ottawa–Urban Affairs Headquarters (De La Salle Academy)–Purchase addition and renovation			1,527,000		
Contracts:					
Baldock Engineering and Construction Ltd Ottawa	167,507	1974-75		12,140	167,507(*f*)
Comstock International Ltd Ottawa	409,548	1974-75		60,515	409,548(*f*)
Comstock International Ltd Ottawa	429,003	1974-75		170,211	429,003(*f*)
Fish and Pare Mechanical Contractors Ltd Ottawa	962,453	1974-75		110,239	962,453(*f*)
Fraba Construction (Ontario) Ltd Wendover	140,925	1975-76		18,963	18,963
George and Asmussen Ltd Ottawa	246,934	1974-75		23,996	246,934(*f*)
Nick Giamberardino and Bros Ltd Ottawa	242,441	1974-75		58,821	242,441(*f*)
Hull Glass Ltd Hull Que	150,130	1974-75		22,897	150,130(*f*)
La Forêt Demolition Inc Pointe aux Trembles Que	167,636	1973-74			167,636(*f*)
M A L Roofing Ltd Orleans	137,281	1974-75		29,816	137,281(*f*)
M P L Lundy Construction Ltd Ottawa	1,365,675	1975-76		1,000,252	1,000,252
Murphy and Morrow Ltd Ottawa	151,622	1975-76		151,622	151,622(*f*)
W M Construction Ottawa Ltd Ottawa	269,689	1973-74			269,689(*f*)
Wick Bros of Canada Ltd Ottawa	190,735	1974-75		40,069	190,735(*f*)
Professional Fees:					
**Grant Security Services Ltd Ottawa–Security services					19,673(*f*)
Grant Security Services Ltd Ottawa–Security services				11,827	11,827(*f*)
Government of Canada–Supply and Services Ottawa–Security services				2,055	13,939
Helmer and Tutton in Association with J Leaning Ottawa					
–Boiler room				8,501	48,999
–Design and supervision	602,752	1973-74		95,325	391,096
–Design and supervision–north wing				60,197	87,197
–Translation				7,835	21,890
William McElcheran Toronto–Schulpture				17,500	17,500
Ottawa–Warner Building–Acquisition					
Land Purchases:					
Goldberg Shinder Shmelgar Gardner and Kranick In Trust	488,503	1975-76		488,503	488,503(*f*)
Montreal Trust Co	585,990	1975-76		585,990	585,990(*f*)
Ontario					
Barrie–Government of Canada Building			765,000		
Contract: Emery Contracting Limited Barrie	1,259,298	1975-76		312,549	312,549
Professional Fees:					
Pentland and Baker Toronto–Design and supervision				25,127	60,677
Land Purchase:					
Mrs E J Mayhew				50,261	325,269
Belleville–Government of Canada Building–Alterations and improvements					
Contract: Ravine Grand Construction Ltd Weston	333,009	1974-75		86,259	333,009(*f*)
Professional Fees:					
Paul Wiegand Belleville–Design and supervision				12,879	27,049(*f*)
Hamilton–Government of Canada Building–Air conditioning			410,000		
Contract: Robertson-Yates Corporation Limited Hamilton	742,255	1975-76		603,747	603,747
Professional Fees:					
Prack Partners Hamilton–Design and supervision	110,475	1974-75		39,820	70,983
Robbie/Williams Toronto–Clerk of works				4,836	4,836(*f*)
Kirkland Lake–Government of Canada Building			624,000		
Contract: Kona Builders Limited Sudbury	856,293	1975-76		818,501	818,501
Professional Fees:					
Heathwood Engineering Associates Limited Kirkland Lake–Artist					1,729
Gritchby and Delean North Bay–Design and supervision				39,210	39,210
Land Purchase:					
Kirkland and District Hospital					24,500(*f*)
Listowel–Government of Canada Building			525,000		
Contract: D-K Construction Ltd Kitchener	475,800	1975-76			
Professional Fees:					
Charles H Gillin London–Design and supervision				21,411	21,411
Land Purchases:					
W C Campbell					55,000(*f*)
W H and D Carmichael					64,350(*f*)
H A Fischer					48,000(*f*)
London–Government of Canada Building			5,089,000		
Contracts:					
Acme Carpet Installation Ltd Rexdale	165,600	1975-76		165,600	165,600(*f*)
Ellis Don Ltd London					
–Phase I	290,541	1973-74			243,256(*f*)
–Phase II	920,381	1974-75			761,606(*f*)
**–Phase III	6,968,839	1974-75		4,648,023	6,738,871

** Amends reporting in previous years' Public Accounts.

Location, contractor and project	Amount of contract	Year of contract	1975-76 Estimates	1975-76 Expenditures	Expenditures to date
	$		$	$	$
PUBLIC WORKS–*Continued*					
ACCOMMODATION PROGRAM–*Continued*					
General Purpose Buildings–*Continued*					
Listed Projects–*Continued*					
Ontario–Concluded					
London–*Concluded*					
Professional Fees:					
Shawington Engineering London–Consulting services					35,790(*f*)
Tillman and Lamb London–Design and supervision	573,000	1972-73		109,195	556,604
Toronto–Government of Canada Building					
Professional Fees:					
E G M Cape and Co Ltd Willowdale–Construction manager	338,168	1974-75			53,059
Dubois Strong Bindhardt Shore Tilbe Henschell and Irwin Toronto–Design	1,112,798	1973-74			641,226
Kurtz and Steel Ltd Sheridan Park–Project control services					15,215
Toronto–MacKenzie Building–Improvements					
Contracts:					
Kamrus Construction Ltd Don Mills	393,738	1974-75		4,148	393,738(*f*)
**Kamrus Construction Ltd Don Mills	328,976	1974-75		328,976	328,976(*f*)
Kamrus Construction Ltd Don Mills	201,510	1974-75			201,510(*f*)
Professional Fees:					
Nichol Construction Consultants Toronto–Construction co-ordinator				8,370	24,311(*f*)
**Page and Steel Architects–Interior design	115,000	1973-74		68,551	103,550(*f*)
**Toronto (North York)–Government of Canada Building			5,240,000		
Contracts:					
Ainsworth Electric Toronto	887,800	1975-76		74,317	74,317
Automatic Sprinkler Ltd Mississauga	330,000	1975-76		23,355	23,355
Canada Building Material Co Toronto	1,189,726	1975-76		574,115	574,115
Canadian General Electric Company Ltd Toronto	368,250	1975-76			
Canadoor Ltd Toronto	209,956	1975-76			
C D A Industries Toronto	1,260,000	1975-76			
C & T Reinforcing Steel Toronto	211,686	1975-76		158,363	158,363(*f*)
Dundas Iron and Steel Weston	131,905	1975-76			
Gilbert Steel Mississauga	1,179,231	1975-76		524,353	524,353
Glaverbel Industries Concord	1,129,000	1975-76			
S I Guttman Markham	691,233	1975-76		186,283	186,283
Leader Structures Weston	880,164	1975-76		115,644	115,644
Montgomery Elevator Co Ltd Islington	158,293	1975-76			
Montgomery Elevator Co Ltd Islington	1,515,262	1975-76			
Niagara Mechanical Toronto	2,365,000	1975-76		73,050	73,050
Structural Formwork Ltd Milliken	397,545	1975-76		397,545	397,545(*f*)
Structural Formwork Ltd Milliken	3,633,993	1975-76		1,805,257	1,805,257
York Excavating and Grading Co Ltd Toronto	230,770	1975-76		230,770	230,770(*f*)
Professional Fees:					
E G M Cape Toronto–Pre site supervision					60,332(*f*)
E G M Cape Toronto–Supervision and general conditions	1,930,000	1974-75		798,087	798,087
Dubois and Strong and Bindhardt Shore Tilbe Henschell Irwin Toronto–Design and supervision	1,536,792	1973-74		497,511	1,116,931
D Klajnerman Corp Toronto–Structural consultant				2,857	2,857(*f*)
Kurtz and Steel Toronto–Project control				41,170	56,370
Sioux Lookout–Government of Canada Building					
Contract: Barnett-McQueen Co Ltd Thunder Bay "F"	471,344	1974-75		19,344	471,344(*f*)
Professional Fees:					
Thunder Bay Testing Ltd Thunder Bay–Soil investigation					4,249(*f*)
Manitoba					
Winnipeg–Commercial Building–Improvements					
Contract: Hansen Construction Co Ltd Winnipeg	362,378	1974-75		45,129	362,378(*f*)
Saskatchewan					
Humboldt–Government of Canada Building			332,000		
Contract: Shoquist Construction Ltd Saskatoon	385,202	1974-75		318,417	385,202(*f*)
La Ronge–Government of Canada Building			350,000		
Lloydminster–Government of Canada Building					
Contract: Graham Construction Ltd Saskatoon	413,578	1973-74			413,578(*f*)
Professional Fees:					
Forrester Scott Bowers Cooper and Walls Saskatoon–Design and supervision					26,600(*f*)
Regina–Motherwell Building–Improvements					
Professional Fees:					
Saskmont Engineering Regina–Design	160,000	1975-76		39,278	39,278
Alberta					
Calgary–Government of Canada Building					
Professional Fees:					
Alberta Appraisal Edmonton–Appraisal					8,350(*f*)
A Dale and Associates Arch and Eng Calgary–Appraisal	1,030,347	1973-74		625,107	699,857
Howard P Hamilton Appraisal Co Ltd Calgary–Appraisal					7,150(*f*)

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Location, contractor and project	Amount of contract	Year of contract	1975-76 Estimates	1975-76 Expenditures	Expenditures to date
	$		$	$	$
PUBLIC WORKS–*Continued*					
ACCOMMODATION PROGRAM–*Continued*					
General Purpose Buildings–*Continued*					
Listed Projects–*Continued*					
Alberta–Concluded					
Calgary–*Concluded*					
Professional Fees–*Concluded*					
**Klassen-Bryce Appraisers and Real Estate Consultants Calgary–Appraisal					11,956(*f*)
Ripley Klohn and Leonoff International Ltd Calgary–Subsoil investigation					2,684(*f*)
J A Smith and Associates Ltd Calgary–Pile investigation				3,000	3,000(*f*)
J A Smith and Associates Ltd Calgary–Soil investigation				6,559	6,559(*f*)
University of Calgary Calgary–Wind tunnel and water channel tests				6,950	6,950(*f*)
Wolley-Dod and MacCrimmon Calgary–Land surveyors				3,910	3,910(*f*)
Land Purchases:					
A and S Aiello					42,523(*f*)
S Bakos					30,670(*f*)
R Bolzeberg					33,646(*f*)
F Bercovitch Estate of					147,000(*f*)
G Berke					11,000(*f*)
Lono Keith Brown					40,000(*f*)
**City of Calgary				5,942	267,427(*f*)
L Cohen					22,250(*f*)
Dominion Driv-Ur-Self System					85,000(*f*)
Julia Gallelli					103,000(*f*)
Julia Gaze					26,400(*f*)
R and H Guderjan					16,500(*f*)
**L and R Holditch				33,440	55,040(*f*)
Rose Jacobsen					22,250(*f*)
A and R Kasper					45,650(*f*)
B Herman and Max Kifer					47,500(*f*)
W Kinakin					17,500(*f*)
H and S Lee					19,300(*f*)
T P Lim					42,250(*f*)
H Sheftel and P Libin					50,074(*f*)
G and S Loria					28,000(*f*)
Lee Kok Lun					19,300(*f*)
Bek Goon Mah					45,800(*f*)
Harry Postal					21,550(*f*)
P Radmanich					17,500(*f*)
T Rintoul					36,300(*f*)
J Sandor					29,900(*f*)
**F B and G Sheftel				8,416	77,046(*f*)
H L Shing					20,350(*f*)
Albert Spanier					29,659(*f*)
Ronald and Lavon Thomas					30,000(*f*)
Tuxedo Savings and Credit Union					9,879(*f*)
Harry W Utzig					40,000(*f*)
Edith Valenti Estate of					33,750(*f*)
Thomas J Walsh Q C					12,885(*f*)
**Harry Craig Watt					14,774(*f*)
George H Wong					18,106(*f*)
Mrs Kuo-Guey Wong					22,500(*f*)
Kuo-Guey Wong					5,204(*f*)
Tom and Helena Yuen					26,500(*f*)
Edmonton–Sir Alexander MacKenzie Building–Improvements–Letter sorting equipment			129,000		
Contracts:					
Arrow Management Ltd Edmonton	499,128	1974-75		14,748	499,128(*f*)
**Bond and Leitch Edmonton	155,701	1973-74			155,701(*f*)
Professional Fees:					
Associated Engineering Ltd Edmonton–Design and supervision				3,786	55,731(*f*)
Lethbridge–Government of Canada Building					
Professional Fees:					
Robins Watson and Associates Lethbridge–Architectural and engineering services	100,350	1972-73		31,516	90,045
British Columbia					
Bell Coola–Government of Canada Building–Construction			86,000		
Contract: Albion Construction Ltd North Vancouver	236,071	1975-76		34,410	34,410
Land Purchase:					
Joel Hamre				14,937	14,937(*f*)
Campbell River–Government of Canada Building–Addition					
Land Purchase:					
Campbell River Credit Union				273,322	273,322(*f*)

**Amends reporting in previous years' Public Accounts.

Location, contractor and project	Amount of contract	Year of contract	1975-76 Estimates	1975-76 Expenditures	Expenditures to date
	$		$	$	$
PUBLIC WORKS–*Continued*					
ACCOMMODATION PROGRAM–*Continued*					
General Purpose Buildings–*Continued*					
Listed Projects–*Concluded*					
British Columbia –Concluded					
Castlegar–Government of Canada Building–Alterations					
Contract: Creighton Construction Co Ltd Surrey	325,186	1971-72		2,072	325,186(*f*)
Professional Fees:					
Fairbank and Sawyer Nelson–Architectural				1,760	29,753(*f*)
Land Purchases:					
Kootenay Savings					20,175(*f*)
M & B Holdings					6,327(*f*)
W Poleski					11,327(*f*)
Fort Nelson–Government of Canada Building No 5–Addition			540,000		
Contract: Pine Tree Construction Ltd Burnaby	652,376	1975-76		142,396	142,396
Professional Fees:					
Killick Metz Field and Associates Dawson Creek				32,688	32,688
Fort St John–Government of Canada Building–Alterations			181,000		
Contract: Bartell Bros Construction Co Ltd Fort St John	252,838	1974-75		116,558	252,838
Grand Forks–Government of Canada Building No 6–Alterations			265,000		
Contract: Lake City Construction Ltd Abbotsford	306,336	1975-76		290,955	290,955
Professional Fees:					
Leung and Lah Associates Abbotsford–Architectural				4,313	5,888
Land Purchases:					
Sairuddin Ahmad					52,220(*f*)
Yashushi Surumoto					15,132(*f*)
McKenzie–Government of Canada Building–Construction					
Contract: Dezell Construction Co Ltd Prince George	567,334	1975-76		541,511	541,511
Professional Fees:					
R M Hardy and Associates Prince George–Engineering				2,650	2,650
Ronald B Howard Vancouver–Architectural				3,323	9,950
Land Purchase:					
Wilson King & Co				35,400	35,400(*f*)
Penticton–Government of Canada Building–Additions					
Contract: The Foundation Co of Canada Ltd Vancouver	1,192,927	1972-73			1,192,927(*f*)
Professional Fees:					
**MacKlejohn Gower and Fulker Penticton–Architectural					72,667(*f*)
**Shawinigan Engineering Ltd Vancouver–Engineering					2,250(*f*)
Land Purchase:					
E Klime					16,859(*f*)
Vancouver–Government of Canada Building					
Professional Fees:					
Western Research Corp Ltd Vancouver–Real estate appraisal					7,200(*f*)
Land Purchases:					
**Burns–Hanley Co					1,300(*f*)
**City of Vancouver					1,575,000(*f*)
**General Films Ltd					45,000(*f*)
**Gulf Oil Ltd					147,000(*f*)
**Home Oil Distributors					117,000(*f*)
**S R Jones					85,125(*f*)
**C C Judd					27,750(*f*)
**K O Marchanton					27,750(*f*)
**A W Piper					197,250(*f*)
**Playhouse Theatre					8,863(*f*)
**G L Quinton					51,175(*f*)
**P Reid					72,605(*f*)
**Sandman Inn					513,700(*f*)
**B W Sutherland					130,000(*f*)
**M & Clifton H Williams					178,500(*f*)
Vancouver–Customs Building–Alterations–6th, 7th and 8th floor renovations			254,000		
**Contract: Bent Construction Co Ltd Port Coquitlam	196,819	1974-75		22,027	196,819(*f*)
Professional Fees:					
Frank Anderson Vancouver–Architectural				3,090	18,341(*f*)
Vancouver–Customs Building–Alterations–Basement, 1st, 2nd and 3rd floors renovations					
**Contract: Bengal Construction Ltd Burnaby	280,804	1974-75		253,623	280,804(*f*)
Professional Fees:					
K G Teriss Vancouver–Architectural					19,575(*f*)
Yukon Territory					
Whitehorse–Government of Canada Building–Renovations					
**Contract: Klondike Enterprises Ltd Whitehorse	516,458	1973-74		14,213	516,458(*f*)
Professional Fees:					
**Ed Korvarik Associates Vancouver BC–Architectural					10,274

**Amends reporting in previous years' Public Accounts.

Location, contractor and project	Amount of contract	Year of contract	1975-76 Estimates	1975-76 Expenditures	Expenditures to date
	$		$	$	$
PUBLIC WORKS–*Continued*					
ACCOMMODATION PROGRAM–*Continued*					
General Purpose Buildings–*Continued*					
Unlisted Projects					
Newfoundland					
Corner Brook–Government of Canada Building–Loading dock					
Professional Fees:					
Bowaters Nfld Ltd Corner Brook–Engineering				2,700	2,700
Grand Falls–Government of Canada Building					
Professional Fees:					
David K Lansdowne & Partners Ltd St John's–Construction cost consultants				9,346	9,346
Labrador City–M & I housing					
Land Purchases:					
William Barrett & Lewis Day Sparks Cook & Sheppard				36,000	36,000
Lewis Day Sparks Cook & Sheppard				37,500	37,500
Ronald R Woodman & Lewis Day Sparks Cook & Sheppard				41,000	41,000
Nova Scotia					
Halifax–Purchase of 555 Young Street					
Land Purchase:					
Halifax Relief Commission				75,000	75,000
Halifax-Waterfront development					
Professional Fees:					
Graham Assoc Montreal Que–Engineering					20,000(*f*)
**MacFawn & Rogers Halifax–Architectural				6,506	18,621(*f*)
**Pat King Ltd Halifax–Legal					5,235(*f*)
**Speed & Speed Ltd Halifax–Legal				4,000	4,000(*f*)
Sydney–Government of Canada Building–Alterations for postal and taxation					
Professional Fees:					
L Paul Hebert Halifax–Architectural				21,200	23,381
New Brunswick					
Bathurst–Government of Canada Building–Alterations and renovation					
Professional Fees:					
James N Gavin Bathurst–Feasibility and cost study				3,000	3,000
James N Gavin Bathurst–Engineering				24,000	24,000
Quebec					
Gaspe–Government of Canada Building–Air Conditioning					
Professional Fees:					
Legacé Robitaille et Lefrançois Ste-Foy–Design and supervision					5,748
Lasarre–Government of Canada Building–Modifications					
Contract: Alftar Const Inc Montreal	115,664	1975-76		65,336	65,336
Magog–Government of Canada Building–Addition & renovation					
Professional Fees:					
A Bélanger Architect Sherbrooke–Design and supervision					9,896
Malartic–Government of Canada Building–Modifications					
Professional Fees:					
Monette Leclerc & St-Denis Val d'Or–Design and supervision				2,600	2,600(*f*)
Montreal–Postal Depot–Installation of boilers					
Professional Fees:					
Dupont Larose Perreault Montreal–Design and supervision				2,560	2,560(*f*)
Montreal–Postal Depot–S P–Plate forme de chargement					
Professional Fees:					
J C Brodeur–Plans and specifications					9,120
Montreal–Revenue Canada Building–Major repairs					
Professional Fees:					
Barré Pellerin Lemoine & Assoc Montreal–Design and supervision				9,337	9,337(*f*)
Plessisville–Government of Canada Building–Addition					
Contract: Construction Cloutier & Fils Inc Lac Mégantic	135,656	1975-76		135,656	135,656
St Hyacinthe–Government of Canada Building–Addition & renovation					
Professional Fees:					
Frappier Parent Tétreault & Languedoc Longueuil–Design and supervision				30,265	30,265
St Jean–Government of Canada Building–Parking					
Land Purchases:					
Roger Garceau				18,000	18,000(*f*)
St Jerome–Government of Canada Building–Modification to second floor					
Contract: Alftar Const Inc Montreal	105,490	1975-76		105,490	105,490(*f*)
Saint Laurent–National Film Board–Air compressor					
Professional Fees:					
Leblanc Montpetit Debroux & Associés Montreal–Design and supervision					8,400(*f*)
Saint Laurent–National Film Board–Emergency lighting					
Professional Fees:					
Fiset Papanek Miller Montreal–Design and supervision				2,200	6,600

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Location, contractor and project	Amount of contract	Year of contract	1975-76 Estimates	1975-76 Expenditures	Expenditures to date
	$		$	$	$
PUBLIC WORKS–*Continued*					
ACCOMMODATION PROGRAM–*Continued*					
General Purpose Buildings–*Continued*					
Unlisted Projects–*Continued*					
Quebec–Concluded					
Saint Laurent–National Film Board–Installation of pumps					
Professional Fees:					
Fiset Papanek Miller Montreal–Design and supervision					2,872(*f*)
Saint Laurent–National Film Board–Modification to Theatre No 3					
Professional Fees:					
Fiset Papanek Miller Montreal–Design and supervision				5,085	9,980(*f*)
Saint Laurent–National Film Board–Modification to ventilation room					
Professional Fees:					
Leblanc Montpetit Debroux & Associés Montreal–Design and supervision					3,978(*f*)
Schefferville–Government of Canada Building–Addition					
Professional Fees:					
**Lucien Mainguy Sillery–Design and supervision					18,897(*f*)
Quebec–Capital Region					
Mont-Laurier–Government of Canada Building					
Professional Fees:					
McRostie Genest Middlemiss and Assoc Hull–Soil investigation				4,995	4,995(*f*)
Ontario–Capital Region					
Ottawa–Administrative Building–Cafeteria renovations					
Contract: ACTO Building Ltd Ottawa	211,310	1974-75		6,914	211,310(*f*)
Professional Fees:					
Ogilvie and Hogg Ottawa–Design and supervision				1,492	19,018(*f*)
Ottawa–Bogue Building–Water and sewage systems					
Contract: Geo W Drummond Ltd	125,070	1975-76		125,070	125,070
Professional Fees:					
J L Richards and Assoc Ottawa–Feasibility study					3,858(*f*)
Ottawa–555 Booth Street–Two storey addition					
Professional Fees:					
Alexander B Leman Toronto–Development study				16,418	16,418(*f*)
Ottawa–580 and 588 Booth Street–New link					
Contract: Normand and Fleming Ltd Ottawa	162,658	1975-76		114,288	114,288
Professional Fees:					
Adga Limited Ottawa–Design and supervision				5,330	5,330
Ottawa–601 Booth Street–Major plumbing					
Contract: Calor Mechanical Ltd Ottawa	147,061	1973-74		26,327	147,061(*f*)
Ottawa–Centre Core–Overall utilities study					
Professional Fees:					
C P R Greenan and Associates Ltd Agincourt–Design				9,843	9,843
Canadian Industries Ltd Montreal Que–Review state of art with respect to waste disposal technologies				2,970	2,970
The Consumers' Gas Co Toronto–Technical information and cost on combustion processes–waste facilities and general option				20,000	20,000(*f*)
D C Hamilton and Associates Ottawa–Consultant				3,725	3,725
Engineering Interface Ltd Toronto				9,188	9,188
Ottawa–Confederation Building–Washroom renovations					
Contract: Marion Construction Inc	177,413	1975-76		177,413	177,413
Ottawa–Confederation Building–Conversion of elevators					
Contract: Otis Elevator Ltd	816,880	1975-76		445,032	445,032
Ottawa–Finance Building–Mechanical and electrical improvements					
**Contract: Joseph A Watters Ltd Vanier	269,989	1973-74			269,989(*f*)
Professional Fees:					
Goodkey Weedmark and Assoc Ltd Ottawa–Design and supervision					9,749(*f*)
**Arnald Haltrecht Consulting Engineer Ottawa–Prepare contract					2,950(*f*)
Schoeler and Heaton Ottawa–Working Drawings					8,682(*f*)
Ottawa–General Purpose Building T P–Sprinkler system					
Contract: Westridge Estates Ltd	103,500	1975-76		103,500	103,500(*f*)
Ottawa–National Revenue–Data Centre–New sub-station					
Contract: Comstock International Ltd Ottawa	245,882	1973-74			245,882(*f*)
Ottawa–Public Archives Building–Proposed renovation					
Professional Fees:					
George Bemi and Assoc Ottawa–Development of client brief				2,000	20,131
Ottawa–R C M P–Alta Vista–Underground power line					
Contract: Ottawa Hydro Ottawa	108,224	1972-73		9,186	108,224(*f*)
Ottawa–Sir Alexander Campbell Building–Improve lighting					
Professional Fees:					
Brais Frigon Hanley and Assoc Ottawa–Finalize contract documents				342	2,500(*f*)
Ottawa–Statistics Canada Tunney's Pasture–Mechanical renovations					
Contract: Modern Mechanical Ltd	523,734	1975-76		198,858	198,858
Ottawa–Statistics Canada Tunney's Pasture–Electrical renovations					
Contract: Comstock International Ltd	358,190	1975-76		120,790	120,790
Ottawa–Statistics Canada Tunney's Pasture–Acoustic and coffered ceiling					
Contract: R E Ferguson Ltd	161,392	1975-76		25,000	25,000

**Amends reporting in previous years' Public Accounts.

Location, contractor and project	Amount of contract	Year of contract	1975-76 Estimates	1975-76 Expenditures	Expenditures to date
	$		$	$	$
PUBLIC WORKS–*Continued*					
ACCOMMODATION PROGRAM–*Continued*					
General Purpose Buildings–*Continued*					
Unlisted Projects–*Continued*					
Ontario–*Capital Region*–Concluded					
Ottawa–Tunney's Pasture–Brooke Claxton Building–Modify heating system					
Professional Fees:					
**Erickson Padolsky Architects Ottawa–Contract documents–drawings–specifications–site inspection					4,909(*f*)
Ontario					
Burks Falls–Post Office Addition					
Contract: Hembruff and Dambrowitz Ltd Matheson	159,503	1974-75		87,138	147,712
Guelph–Government of Canada Building–Alterations					
Contract: Ravine Grand Construction Limited Weston	133,929	1974-75		2,990	133,929(*f*)
Professional Fees:					
**B J Twarzyanski Limited Guelph–Plans and specifications					2,000(*f*)
**Hamilton–Government of Canada Building–L S M installation and air conditioning					
Contract: Terra Construction Co o/b Geos Company Ltd Toronto	406,040	1974-75		406,040	406,040(*f*)
Professional Fees:					
**Prack Partners Architects Hamilton–Design and supervision	110,475	1974-75		10,979	34,576(*f*)
Robbie/Williams Toronto–Clerk of works				7,623	7,623(*f*)
Thunder Bay–Government of Canada Building					
Contract: The Northern Engineering and Supply Co Ltd Thunder Bay	123,750	1974-75		123,750	123,750(*f*)
Windsor–Government of Canada Building–Alterations					
Contract: Eastern Construction Company Limited Windsor	569,883	1975-76		569,883	569,883(*f*)
Professional Fees:					
Peto MacCallum Ltd–Inspection and testing engineers				2,530	2,530(*f*)
Manitoba					
Winnipeg–Canadian Grain Commission Building					
Professional Fees:					
Smith Carter Partners Winnipeg–Architectural					98,016(*f*)
Winnipeg–General Post Office					
–Air conditioning					
Contract: Air Flow Industries Ltd Winnipeg	134,596	1973-74			134,596(*f*)
Professional Fees:					
C B R Associates Winnipeg–Engineering					9,069(*f*)
–Lighting					
Professional Fees:					
Scouten Mitchell Sigurdson Winnipeg–Engineering					3,200(*f*)
–Renovations					
Contract: Kummen-Shipman Limited Winnipeg	299,769	1974-75		267,734	267,734
–Soffit failure report					
Professional Fees:					
Weiszmann and Associates Winnipeg–Engineering					6,792(*f*)
Saskatchewan					
Regina–Government of Canada Building–Alterations for N H and W and C P P					
Contract: Independent Contractors Pilot Butte	231,140	1975-76			
Professional Fees:					
Thomas White Regina–Design				8,887	8,887
Regina–Motherwell Building–1st and 2nd floors alterations for E C and D V A					
Contract: Bird Construction Ltd Regina	164,605	1975-76		112,443	112,443
Alberta					
Banff–Government of Canada Building–New ceiling lighting and ventilation					
Professional Fees:					
Cutforth Technologists Ltd Calgary–Architectural draftsman					4,488(*f*)
Cardston–Government of Canada Building					
Contract: Dunford Construction Ltd Calgary	124,502	1974-75		1,963	124,501(*f*)
Didsbury–Government of Canada Building					
Professional Fees:					
John Murray Architect Red Deer–Design and supervision					6,075(*f*)
Edmonton–Government of Canada Building–Renovations third floor					
Contract: Bond and Leitch Edmonton	114,590	1975-76		51,943	51,943
Professional Fees:					
Rockcliffe Partnership Architects and Planners–Design				6,750	6,750
Edmonton–Government of Canada Building–Renovation ninth floor					
Contract: Artek Contracting Ltd Edmonton	194,894	1975-76		46,891	46,891
Professional Fees:					
Sinclair Naito Architects Ltd Edmonton–Design and supervision				13,155	13,155

**Amends reporting in previous years' Public Accounts.

Location, contractor and project	Amount of contract	Year of contract	1975-76 Estimates	1975-76 Expenditures	Expenditures to date
	$		$	$	$
PUBLIC WORKS–*Continued*					
ACCOMMODATION PROGRAM–*Continued*					
General Purpose Buildings–*Concluded*					
Unlisted Projects–*Concluded*					
Alberta–Concluded					
Edmonton–U I C Building–Interior alterations					
Professional Fees:					
Monenco Consultants Ltd Edmonton–Design and supervision					5,411(*f*)
Pincher Creek–Government of Canada Building					
Professional Fees:					
N H Fooks Architects and Engineers Lethbridge–Design and supervision					3,950(*f*)
British Columbia					
Kimberley–Government of Canada Building–Improve lighting					
Contract: Keith Plumbing and Heating Co North Vancouver	102,248	1974-75		2,710	102,248(*f*)
Professional Fees:					
Unicon Mechanical Consultants Ltd North Vancouver–Engineering				1,262	5,000(*f*)
Quesnel–Government of Canada Building–Conversion of heating system					
Contract: Keith Plumbing and Heating Co North Vancouver	107,505	1974-75		51,918	107,505(*f*)
Vancouver–Begg Building–Alterations for External Affairs					
Contract: Creighton Construction Co Ltd Surrey	124,000	1975-76		89,604	89,604
Professional Fees:					
Hopping Kovach and Grinnel Architects Vancouver–Architectural				12,413	12,413
Vancouver–Old Government of Canada Building–Improvements to fifth floor					
Contract: D A Walker Construction Co Ltd Vancouver	102,350	1975-76		102,350	102,350(*f*)
Vernon–Government of Canada Building–Alterations and improvements to second floor					
Contract: David Howrie Ltd Vernon	102,998	1975-76		102,998	102,998(*f*)
Victoria–Government of Canada Building 104–Alterations					
**Contract: Dalziel Construction Ltd Victoria	163,194	1974-75		21,598	163,194(*f*)
Professional Fees:					
**Peterson and Lester Victoria–Architectural					9,299(*f*)
Advanced Planning					
Newfoundland					
Labrador City–Government of Canada Building					
Land Purchase:					
Iron Ore Land Company & Lewis Day Sparks Cook & Sheppard				63,253	63,253
Nova Scotia					
Halifax–ATTAC program					
Professional Fees:					
Mosaic Films Ltd Port Credit Ont–Architectural				6,775	21,719
**Mosaic Films Ltd Port Credit Ont–Management consultant					16,837(*f*)
Truro–Government of Canada Building–Additions and improvements					
Land Purchases:					
**Bertha T Graham					29,000(*f*)
**Stewart McInnes In Trust					28,700(*f*)
Alberta					
Edmonton–Government of Canada Building					
Professional Fees:					
Technical International Hamilton Ont–Draughting services					13,871(*f*)
Inigo Adamson Wakefield Que–Architectural				3,000	3,000(*f*)
Edmonton–Archives Building					
Land Purchase:					
City of Edmonton				169,950	169,950(*f*)
Single Purpose Buildings					
Listed Projects					
Newfoundland					
Mount Pearl–Post Office Building			100,000		
Professional Fees:					
**Geotechnical Associates St John's–Architectural					2,515(*f*)
St John's–Mail Processing Plant			2,960,000		
Contract: Newfoundland Engineering & Construction Co Ltd St John's	6,652,588	1973-74		3,723,791	6,607,387
Professional Fees:					
Cummings Dove & Whitten St John's–Architectural	376,144	1973-74		56,703	352,259
**Department of Supply & Services Ottawa Ont–Printing					4,691
Gormon-Butler Associates St John's–Architectural				15,980	37,600
Kosso Eloul Toronto Ont–Architectural				6,743	6,743
Nolan White & Associates St John's–Architectural				5,098	8,738

**Amends reporting in previous years' Public Accounts.

Location, contractor and project	Amount of contract	Year of contract	1975-76 Estimates	1975-76 Expenditures	Expenditures to date
	$		$	$	$
PUBLIC WORKS–*Continued*					
ACCOMMODATION PROGRAM–*Continued*					
Single Purpose Buildings–*Continued*					
Listed Projects–*Continued*					
Nova Scotia					
Halifax–Mail Processing Plant			4,300,000		
Professional Fees:					
**Dumaresq and Byrne Ltd Halifax–Architectural				1,860	6,860
Servant Dunbrack McKenzie & MacDonald Ltd Halifax–Architectural				3,204	3,204(*f*)
Land Purchase:					
**Treasurer City of Halifax					2,900,000(*f*)
New Brunswick					
Atholville–Government of Canada Building					
Contract: BBM Construction Campbellton					119,715(*f*)
Professional Fees:					
Guy Dumont (Legal Agent–Minister of Justice)					2,773(*f*)
Rene M LeBlanc & Assoc Moncton–Architectural					6,318(*f*)
Centreville–Customs Building			250,000		
Contract: United Contractors Ltd Percy Andover	266,265	1975-76		219,585	219,585
Professional Fees:					
A D I Limited Fredericton–Building inspection				12,537	12,537
Fredericton–Postal Station "B"			50,000		
Moncton–Postal Terminal			200,000		
Saint John–Postal Terminal			1,704,000		
Contract: Rocca Construction Saint John	6,443,241	1974-75		3,565,877	6,443,241
Professional Fees:					
Stanley Emmerson & Associates Saint John–Plans and specification	322,025	1973-74		53,180	316,376
John Orven Hooper Hampton–Artist agreement				10,000	10,000
Quebec					
Anjou–Postal Station			200,000		
Contract: Renovek Inc St-Leonard	558,018	1975-76		514,990	514,990
Land Purchase:					
Les Jardins d'Anjou (Quebec) Ltee	146,908	1974-75			146,908(*f*)
Cap-de-la-Madeleine–Post Office–Addition			100,000		
Chibougamau–Post Office			150,000		
Professional Fees:					
**J A Marois Montreal–Appraisal					3,500(*f*)
Cote St Luc–Post Office			17,000		
Contract: Thomas Construction Inc Montreal	334,237	1974-75		34,940	334,237(*f*)
Professional Fees:					
Dupuis & Mathieu Architects Montreal–Design and supervision				3,457	40,188(*f*)
Dorion–Post Office–"Ile Perrot"			100,000		
Dorion–Vaudreuil–Post Office			200,000		
Land Purchase:					
Ivanhoe Corporation				66,000	66,000(*f*)
Lacolle–Customs Building					
**Contract: O Coupal Inc Iberville	553,238	1973-74		1,775	553,238
Professional Fees:					
Supply & Services Canada Ottawa Ont–Computer charges					2,000(*f*)
Montreal–MAPP			67,000,000		
Contracts:					
Alpha Stainless Steel Fabricators Inc Laval	194,333	1975-76		71,500	71,500
Beaver Asphalt Ltd Montreal	162,596	1975-76		162,596	162,596(*f*)
Beaver Cook & Leitch Ltd Dorval	312,569	1975-76		301,000	301,000
Beaver Cook & Leitch Ltd Dorval	370,786	1975-76		358,257	358,257
Becker Mechanical Construction Montreal	705,300	1975-76		327,575	327,575
Becker Mechanical Construction Montreal	1,562,000	1975-76		92,725	92,725
Calor Ltd Montreal	540,649	1975-76		308,097	308,097
Canadian Phoenix Steel Products Ltd Toronto Ont	671,294	1974-75			472,632(*f*)
Capco Pipe Piling Ltd Hamilton Ont	153,906	1974-75			101,201(*f*)
C E G E C O Montreal	1,471,879	1975-76		1,471,248	1,471,248
C E G E C O Montreal	1,300,238	1975-76		1,298,648	1,298,648
Delphis Cote Montreal	1,207,394	1975-76		326,030	326,030
Dominion Bridge Lachine	3,053,954	1974-75		2,901,410	2,901,410
Dominion Bridge Lachine	3,288,154	1974-75		3,048,388	3,048,388
Duquette Construction Laval	680,748	1974-75			680,748(*f*)
Duquette Construction Laval	478,921	1974-75		(1,004)	478,921(*f*)
Duquette Construction Laval	917,543	1975-76		903,643	903,643
Duquette Construction Laval	137,517	1975-76		122,374	122,374
Franki Canada Ltd Town of Mount-Royal	610,986	1975-76		599,453	599,453

**Amends reporting in previous years' Public Accounts.

Location, contractor and project	Amount of contract	Year of contract	1975-76 Estimates	1975-76 Expenditures	Expenditures to date
	$		$	$	$
PUBLIC WORKS–*Continued*					
ACCOMMODATION PROGRAM–*Continued*					
Single Purpose Buildings–*Continued*					
Listed Projects–*Continued*					
Quebec–Continued					
Montreal–MAPP–*Concluded*					
Contracts–*Concluded*					
Franki Canada Ltd Town of Mount-Royal	467,963	1975-76		458,031	458,031
Franki Canada Ltd Town of Mount-Royal	994,197	1974-75		799,236	926,702
Geopac Inc St-Lambert	412,646	1974-75		1,646	412,646(*f*)
Les Gicleurs F F Ltd Granby	1,360,673	1975-76		853,415	853,415
Lors & Cie Montreal	742,884	1974-75		732,232	732,232
Magart Construction Ltd St Leonard	338,534	1975-76		338,535	338,535
Magart Construction Ltd St Leonard	1,004,000	1975-76		39,980	39,980
Marshall Steel Co Laval	614,156	1975-76		584,080	584,080
Montclair Construction Co Ltd Montreal	1,283,900	1975-76		14,175	14,175
Pentagon Construction Ltd Montreal	1,967,208	1975-76		381,618	381,618
Pentagon Construction Ltd Montreal	634,644	1975-76		234,076	234,076
Petrifond Foundation Co Ltd Montreal	1,636,572	1975-76		1,511,979	1,555,351
Pisapia Construction Inc Montreal	1,942,400	1975-76		267,095	267,095
Sicotte Transport Ltee Montreal					7,027(*f*)
Sidbec Dosco LaSalle	669,654	1975-76		319,558	319,558
Sto-Bert Inc Laval	899,459	1975-76		46,485	46,485
Westeel Rosco Ltd Longueuil	1,738,277	1975-76		141,762	141,762
Westinghouse Canada Ltd Lachine	227,818	1975-76		64,089	64,089
Westinghouse Canada Ltd Lachine	154,957	1975-76		43,141	43,141
York Steel Construction Ltd	3,423,866	1975-76		3,221,602	3,221,602
Professional Fees:					
Alphatex Ottawa Ont–Management information system				4,714	4,714
Arkitex Inc Montreal–Translating services					3,081(*f*)
Arsenault & Arcand Montreal–Land survey					20,555(*f*)
Begin Charland & Valiquette Montreal–Appraisal					4,046(*f*)
J E Benoit & Assoc Montreal–Insurance consultant				9,878	16,931(*f*)
Bureau of Management Consulting Ottawa Ont–Consulting services					5,265(*f*)
Canadian Corps of Commissioners Montreal–Protection services				40,261	48,816(*f*)
The Consortium–Asselin Benoit Boucher Ducharme Lapointe Inc and T Pringle & Sons Ltd Westmount					
–Engineering resources and design services Phase I	1,867,203	1972-73			1,867,203(*f*)
–Design consulting Phase II	7,800,000	1974-75		5,027,001	7,795,980
Data Reproduction Co Ltd Montreal–Photographic services	590,000	1974-75		516,165	541,767
Dot Personnel Montreal–Clerical services				5,323	9,992
Dupont Gingras Inc Longueuil–Photographic services					10,653(*f*)
Ronald Grew Montreal–Clerical services				2,710	2,710(*f*)
Dr Fernand Imbeault Montreal–Structural & foundation engineer				53,963	53,963
Raymond Joyal & Assoc Montreal–Appraisal					5,000(*f*)
Jacques Kieffer Montreal–Land survey					7,513(*f*)
Henry Karo Montreal–Photo services				3,954	3,954
Leduc & Grou Saint-Laurent–Legal services					2,675(*f*)
Millette Gauthier Rivest Hogue Bergeron & Gaudet Montreal–Legal services					7,424(*f*)
M P Photo Reproduction Ltd Montreal–Photographic services					33,800(*f*)
Omega Construction Ltee and E G M Cape Co Ltd Montreal					
–Construction managers	7,421,427	1974-75		3,121,016	3,337,586
Phillips Montreal–Protection services				9,072	9,072
Projet de Merville Montreal–Drafting studies				6,664	6,664
Marie Selick Assoc Ltd Montreal–Clerical services					3,052(*f*)
Shawinigan-Dyname Montreal					
–Project managers Phase I					387,281(*f*)
–Project managers Phase II				994,957	1,636,231
Howard Simpkin Ltd Montreal–Other business services				2,278	5,001
Supply & Services Canada Ottawa Ont					
–Acquisition fees				55,828	55,828
–Data processing				11,103	21,858(*f*)
–Printing services				4,572	9,759
Techmont Inc Montreal–Geotechnical studies				6,000	6,000(*f*)
Women and Her World Montreal–Clerical services				2,775	2,775
Xerox of Canada Ltd Montreal–Other business services				19,259	33,777
Yale Properties Montreal–Other business services				5,044	5,044
Land Purchases:					
Sassoon S Abed & al	655,995	1972-73			655,995(*f*)
Estate K M Lawee & al	1,150,517	1972-73			1,150,517(*f*)
Estate Joseph A Leduc	1,466,453	1972-73			1,466,453(*f*)
Royal Trust Co					200,000(*f*)
Montreal–Postal Terminal–Major improvements			40,000		
Contracts:					
Gauthier & Frères Inc Montreal	236,140	1969-70			236,140(*f*)
Raymond Matte & Fils Ltée Montreal	5,698,478	1969-70		75,385	5,698,478(*f*)

**Amends reporting in previous years' Public Accounts.

Location, contractor and project	Amount of contract	Year of contract	1975-76 Estimates	1975-76 Expenditures	Expenditures to date
	$		$	$	$
PUBLIC WORKS–*Continued*					
ACCOMMODATION PROGRAM–*Continued*					
Single Purpose Buildings–*Continued*					
Listed Projects–*Continued*					
Quebec– Concluded					
Montreal–Postal Terminal–*Concluded*					
Professional Fees:					
Chagnon Ratelle & Assoc St-Eustache–Design and supervision–Electricity	154,082	1968-69			154,082(*f*)
**Keith Jenkins Assoc Ltd Montreal–Elevator supervision					8,465(*f*)
Scharry & Ouimet Montreal–Design and supervision–Mechanical	272,069	1968-69			272,069(*f*)
Quebec–Postal Station "Charlesbourg"			163,000		
Contract: Beaurivage Construction Ltée Ste-Foy	555,790	1974-75		328,241	555,790(*f*)
Professional Fees:					
A T E C André Tessier Quebec–Design and supervision				5,020	37,676
Land Purchase:					
Georges Edouard Bedard					139,642(*f*)
Repentigny–Post Office			261,000		
Contract: Thomas Construction Inc Montreal	285,941	1975-76		51,680	51,680
Professional Fees:					
Durand & Guenette Architects Repentigny–Design and supervision				21,060	21,060
Rosemere–Postal Station Lorraine			100,000		
Professional Fees:					
Robert Ménard St-Jerome–Design and supervision				4,851	8,342
Land Purchase: Bertrand Ladouceur					14,741(*f*)
St-Bruno-de-Montarville–Post Office Addition			66,000		
Contract: L'Archeveque & Rivest Ltee Repentigny	340,328	1974-75		340,328	340,328
Professional Fees:					
**Guillaume Gagnon Architect Longueuil–Design and supervision				5,189	30,892
Terrebonne–New Post Office					
**Contract: Marce Rivest Construction Inc Repentigny	350,414	1974-75		3,043	350,414(*f*)
Professional Fees:					
Berthiaume & Blanchet Architects Montreal–Design and supervision					22,808(*f*)
Ville de Laval–New Postal Station "St-Martin"					
Contract: J E Duhamel Ltée Montreal	516,696	1974-75		16,347	516,696(*f*)
**Professional Fees:					
Gendron et Lefebvre Laval–Land survey					4,254(*f*)
Land Purchase:					
Mirelis Investments Ltd					104,064(*f*)
Quebec–Capital Region					
Gatineau–Post Office			498,000		
Contract: ACTO Building Ltd Ottawa Ont	757,862	1974-75		629,050	757,862
Professional Fees:					
Jean Issalys Hull					
–Design and supervision				12,528	44,335
**–Modification of plans					14,368(*f*)
Hull–Miscellaneous Traffic and Pedestrian Facilities			1,755,000		
Hull–Parking Garage–Former City Hall Site					
Contract: Thomas Fuller Construction Co Ltd Ottawa Ont	2,511,125	1973-74			2,511,125(*f*)
Professional Fees:					
Labrecque Vezina and Assoc Montreal					
–Architectural services					9,647(*f*)
–Design and supervision	118,867	1972-73		4,779	118,867(*f*)
–Revised plans for rink					2,020(*f*)
–Revision to roof columns					7,500(*f*)
Hull–Place d'Accueil					
Professional Fees:					
David Boulva Dimakopoulos Montreal–Preliminary studies preliminary design development					185,787
David Boulva Dimakopoulos Montreal–Preparation of minimum Place D'Accueil proposal				4,288	4,288
Hull–Polyvalente–Renovations and improvements			5,000,000		
Contracts:					
Comstock International Ltd Ottawa Ont–Alterations to blocks 500 and 900	149,990	1974-75		28,250	149,990(*f*)
Comstock International Ltd Ottawa Ont–Air Conditioning for academic sector	1,980,097	1975-76		1,468,444	1,468,444
Comstock International Ltd Ottawa Ont–Renovations and improvements	445,674	1974-75		18,397	445,674(*f*)
Crawford Contractors Inc Hull–Roofing and repairs to blocks 100 to 1100	359,765	1975-76		331,180	331,180
Crismar Enterprises Ltd Ottawa Ont–Renovations to block 300	161,039	1975-76		161,039	161,039(*f*)
Marion Construction Inc Ottawa Ont–Renovations to blocks 400 and 600	151,387	1974-75		30,276	151,387
Marion Construction Inc Ottawa Ont–Renovations to blocks 100 and 200	202,601	1975-76		202,601	202,601(*f*)
Pag Construction Ltée Hull–Renovations to exterior walls of blocks 100 to 1100	306,895	1975-76		306,895	306,895

**Amends reporting in previous years' Public Accounts.

Location, contractor and project	Amount of contract	Year of contract	1975-76 Estimates	1975-76 Expenditures	Expenditures to date
	$		$	$	$
PUBLIC WORKS–*Continued*					
ACCOMMODATION PROGRAM–*Continued*					
Single Purpose Buildings–*Continued*					
Listed Projects–*Continued*					
Quebec–Capital Region –Concluded					
Hull-Polyvalente–*Concluded*					
Professional Fees:					
Boutillette Parizeau Buies Gingras and Ginter Montreal–Design and supervision	331,000	1974-75		94,713	152,901
Dial Security Systems Westmount–Security services					2,920
Langlois and Blair Architects Hull					
–Design and supervision				154,513	222,930
–Translation					6,591
Sanscartier L P et Associés Hull–Miscellaneous structural work				4,719	4,719
Hull–Understreet Parking–Laurier Taché Maisonneuve			2,547,000		
Contracts:					
Acme Engineering Products Ltd Montreal–Carbon monoxide detection system	123,015	1973-74		10,585	123,015
Anchor Shoring Ltd Willowdate Ont–Supply and install caisson	159,833	1973-74			159,833(*f*)
A S Distribution Inc Montreal					
–Pre-stressing material sector 5	313,000	1974-75			313,000(*f*)
–Professional material	120,000	1973-74			120,000(*f*)
Capform Inc Ottawa Ont					
–Concrete finishes and coal tar epoxy	393,218	1973-74		86,579	393,218
–Exit tunnel	263,831	1974-75		5,403	263,831
–Placing of framework and concrete	759,370	1973-74		3,030	754,160
**–Placing of formwork and concrete	869,606	1974-75		87,429	869,606
Comstock International Ltd Ottawa Ont					
–Electrical work sectors 2,5 and 6	622,785	1974-75		255,178	612,443
–Heating and ventilation system	674,511	1974-75		74,172	674,511
–Supply and install sprinklers	363,700	1974-75		67,491	363,700
Equity Consultant International Ltd Ottawa Ont					
**–Supply of reinforcing steel	565,666	1973-74			542,526(*f*)
**–Supply of steel	392,076	1973-74			383,564(*f*)
Fedex Ltd Hull–Excavation sectors 5 and 6	533,511	1973-74		43,247	533,176
Fuller Construction Ottawa Ont–Understreet parking garage–sectors 5 and 6	3,157,416	1973-74			3,157,416
**G and H Steel Service Ltd St Constant–Setting of reinforcing steel	258,574	1973-74		8,550	258,574(*f*)
Staiman Steel Ltd Rexdale Ont–Supply of reinforcing steel	160,596	1974-75			160,596(*f*)
**M Zagerman and Co Ltd Ottawa Ont–Supply of steel	137,743	1973-74			137,743(*f*)
Professional Fees:					
David Boulva Dimakopoulos Montreal					
–Design and supervision	200,000	1972-73		179,244	179,244
–Various design changes				5,585	5,585
Demers–Parker Ltd Ottawa Ont					
–Construction management				34,275	80,275
–Design and supervision	429,750	1972-73		109,701	421,359
–Preliminary engineering	135,000	1972-73			104,727
–Resident supervision	100,000	1972-73		17,405	82,109
–Special services	125,000	1974-75		3,189	118,189
Touraine–Public Service Commission in Residence Training Facility					
Professional Fees:					
Jean Issalys Hull					
–Design and supervision	231,795	1975-76		38,410	38,410
–Preliminary study				2,710	9,973(*f*)
–Sub-surface investigation				2,654	2,654(*f*)
McRostie Genest Middlemiss Hull–Preliminary sub-surface investigation					4,492(*f*)
Ontario–Capital Region					
Ottawa–Agriculture–ADRI–Pathology Office Lab No 201					
**Contract: Foundation Co of Canada Ltd Toronto	12,174,674	1971-72			12,174,674
Ottawa–Agriculture–Greenbelt ARI Buildings 19 and 20					
Contract: Herbert Brune Construction Ltd Ottawa	925,736	1973-74		3,994	925,736(*f*)
Professional Fees:					
Hans L Stutz Ottawa–Design and supervision				2,142	63,410(*f*)
Ottawa–Campanile Complex purchase			3,189,000		
Professional Fees:					
Appraisal Associates of Ottawa–Ottawa Building					4,000(*f*)
Land Purchases:					
Ottawa Roman Catholic School Board				124,393	124,393(*f*)
Sisters of the Congregation				107,400	107,400(*f*)
Ottawa–Campanile Complex–Computer Service Building–Additional facilities			580,000		
Contracts:					
Comstock International Ltd Ottawa–Electrical renovations	110,669	1974-75		110,669	110,669(*f*)
Federal Electric (1971) Ltd Ottawa–Electrical renovations	143,891	1975-76		134,784	134,784
Ottawa R and R Construction Ottawa–Excavation–concrete and backfill	133,833	1974-75		51,847	133,833(*f*)
Ottawa R and R Construction Ottawa–Renovations	181,894	1975-76		181,894	181,894(*f*)
Triway Sheetmetal Co Ltd Ottawa–Mechanical work	135,251	1974-75		133,740	133,740

**Amends reporting in previous years' Public Accounts.

Location, contractor and project	Amount of contract	Year of contract	1975-76 Estimates	1975-76 Expenditures	Expenditures to date
PUBLIC WORKS–*Continued*	$		$	$	$
ACCOMMODATION PROGRAM–*Continued*					
Single Purpose Buildings–*Continued*					
Listed Projects–*Continued*					
Ontario–Capital Region–Continued					
Ottawa-Campanile Complex–*Concluded*					
Professional Fees:					
**Murray and Murray Architects Ottawa–Design and supervision	112,000	1973-74		16,905	110,798
Schoeler and Heaton Architects Ottawa–Design and supervision	100,000	1974-75		52,784	66,380
Ottawa–Carson Road Language Centre–Modifications Phase IV					
Part I–Landscaping					
Contract: Fraba Construction Ltd Pierrefonds Que	122,195	1974-75		68,270	122,195
Part II–Site development					
Professional Fees:					
Deleuw Cather and Co of Canada Ltd Ottawa					
–Design and supervision				9,947	34,169(*f*)
–Miscellaneous fees					5,214
Part IV–Feasibility study					
Professional Fees:					
Hans Stutz Ottawa–Design					4,562
Part V–Improvement of mechanical systems					
Professional Fees:					
J Klassen and Assoc Ltd Ottawa					
**–Construction management					16,109(*f*)
–Prepare system control development					2,381(*f*)
Ottawa–Central Experimental Farm–Service Building			595,000		
Professional Fees:					
Schoeler and Heaton Architects Ottawa–Design and supervision				11,046	34,283
Ottawa–Cliff Street Heating Plant–Additional chillers					
Contract: Comstock International Ltd Ottawa	3,700,000	1973-74		10,629	3,495,573
Professional Fees:					
**Surveyer Nenniger and Chenevert Montreal Que–Resident supervision	199,425	1972-73		32,090	186,068
Ottawa–Cliff Street Heating Plant–Extension of services to Central Ottawa–Phase I Contract: Beaver Underground Structures Ltd Dorval Que	1,943,854	1973-74		104,551	1,943,854(*f*)
Professional Fees:					
Shawinigan Engineering Co Ltd Montreal Que					
–Design and supervision	108,000	1972-73		23,668	103,083
–Subsoil investigation					4,210(*f*)
–Special services					5,894(*f*)
Ottawa–Government House–Heating Plant			100,000		
Contract: Ottawa R and R Construction Ltd Ottawa	514,242	1973-74		55,020	514,242(*f*)
Professional Fees:					
Murray and Murray Architects Ottawa–Design and supervision				28,217	85,131
Ottawa–Greenbelt–ADRI–Heifer and Hay Barns			92,000		
Contract: C J Moulton Ltd Manotick	295,604	1974-75		9,789	295,604(*f*)
Professional Fees:					
Pam Drafting Services Ltd Ottawa–Preliminary sketches and contract documents					5,000(*f*)
Ottawa–Greenbelt–ADRI–Small Animal Buildings			451,000		
Ottawa–Greenbelt–ADRI–Small Animal Building			30,000		
**Contract: M P Lundy Construction Ltd Ottawa	804,550	1974-75		7,464	804,550(*f*)
Professional Fees:					
Rene N Leblanc Associates Moncton NB–Design and supervision				5,159	54,401
Ottawa–Greenbelt–ADRI and ARI–Site development			260,000		
Professional Fees:					
Graham Engineering Consultants Ltd Ottawa–Design and supervision–access road to field plots				5,522	5,522
Ottawa–Greenbelt–ADRI–Infected Animal Barns No 205 and 206			575,000		
Contracts:					
M P Lundy Construction Ltd Ottawa					
–Construction of buildings	1,062,786	1975-76		541,302	541,302
–External services	272,595	1975-76		228,378	228,378
Professional Fees:					
McRostie Genest Middlemiss and Assoc Hull Que–Soil investigation				2,086	2,086(*f*)
Miska Gale and Lang Ottawa				41,475	57,750
Ottawa–Justice Building–Major modernization			610,000		
Contracts:					
Otis Elevator Company Ltd Ottawa	180,768	1972-73			150,768
Ron Engineering and Construction Ltd Ottawa–Renovations	3,939,613	1972-73		433,587	3,939,613
Professional Fees:					
Lithwick Lambert Sim Johnston and Moy Ottawa					
**–Additional work					8,263(*f*)
–Clerk of works				9,315	27,370
–Design and supervision	380,400	1971-72		59,166	346,003
**Milton Hall Construction Consultants Ottawa–Estimating services					2,880(*f*)

**Amends reporting in previous years' Public Accounts.

Location, contractor and project	Amount of contract	Year of contract	1975-76 Estimates	1975-76 Expenditures	Expenditures to date
PUBLIC WORKS—*Continued*	$		$	$	$
ACCOMMODATION PROGRAM—*Continued*					
Single Purpose Buildings—*Continued*					
Listed Projects—*Continued*					
Ontario—Capital Region—Concluded					
Ottawa—National Defence Parking Structure					
Professional Fees:					
Searle Wilbee Rowland Toronto—Design and supervision	200,000	1974-75			107,515
Ottawa—National Research Council—Central Heating and Distribution Plant					
Professional Fees:					
W P London Assoc Niagara Falls—Detailed engineering study					30,313
Ottawa—Parliament Hill East Block—Renovations			1,325,000		
Professional Fees:					
**Adga Ltd Ottawa—Electrical Engineering services					17,080(*f*)
J Daniel Livermore Ottawa—Historical research					6,000(*f*)
**Ian Martin Assoc Ltd Toronto—Electrical services					5,725(*f*)
**Technician International Toronto—Drafting services					29,711(*f*)
**William Trow Assoc Hamilton—Design					3,921(*f*)
Ottawa—Parliament Hill Planning Study			50,000		
Ottawa—Lester B Pearson—Pedestrian access facilities			298,000		
Ottawa—Postal Station "B"—Renovations and air conditioning			430,000		
Contract: Norman and Flemming Ltd Ottawa	1,298,754	1973-74		570,566	1,298,754(*f*)
Professional Fees:					
W E Fancott Architect Ottawa					
**—Design and supervision				32,428	116,888(*f*)
—Translation and printing					7,345(*f*)
Ottawa—Postal Terminal—Garage and transportation facilities					
Professional Fees:					
Ala—Kantti Liff Stefaniszyn Ottawa—Design				6,206	16,186
Ottawa—Research Centre for National Health and Welfare—Tunney's Pasture			11,897,000		
Contract: Foundation Co of Canada Ltd Ottawa	17,194,486	1973-74		7,338,413	14,365,539
Professional Fees:					
Cummings Scally and Assoc Ltd Ottawa—Design					6,412(*f*)
D B Freedman and Assoc Kanata—Radiation protection lab estimates					2,550
Golder and Associates Ottawa—Soil survey				2,834	2,834(*f*)
Lalonde Girouard Letendre and Assoc Montreal Que—Design and supervision—site services					33,583
Martin Hirschberg Thornhill—Art work				344	23,144
Moffat Moffat and Kinoshita Toronto					
—Design and supervision	1,066,263	1971-72			806,231
—Site personnel and inspection				17,815	94,151
**Racy MacCallum and Bluteau Ltd Consulting Engineers Ottawa—Design				300	6,300
George Sulphanic Consultants Toronto—Control services				16,495	48,845
Ottawa—Royal Canadian Mounted Police—General Services Building					
Professional Fees:					
Murray and Murray Architects Ottawa—Design and supervision alternate site study	560,000	1974-75			140,000
Ottawa—Victoria Museum—Alterations Phase 2					
Contracts:					
**Montgomery Elevator Co Ltd Ottawa	140,542	1972-73			140,542(*f*)
Univex Canada Ltd Ottawa	256,391	1972-73		1,576	256,391(*f*)
Professional Fees:					
Clemann Large and Patterson Ottawa—Consulting engineers					27,745(*f*)
Ontario					
Kingston—Postal Station "A" 'Collins Bay'			162,000		
Contract: Emmons and Mitchell Construction Ltd Kingston	436,047	1975-76		416,688	416,688
Kitchener—Letter Carrier Depot No 1			236,000		
Contract: Van Del Contracting Ltd Kitchener	206,018	1975-76		206,018	206,018(*f*)
Professional Fees:					
John Ozdowski P Eng—Consulting structural engineers				2,770	2,770(*f*)
Peto MacCallum Ltd—Consulting geo technical engineers					1,978(*f*)
Land Purchase:					
**Corp of the City of Kitchener					68,000(*f*)
London—Mail Processing Plant			397,000		
Contracts:					
Mathews Conveyor Co Ltd Port Hope	398,444	1975-76		392,636	392,636
Bach McDougall Engr Contractors London	103,387	1975-76		103,387	103,387(*f*)
Port Perry—Post Office—Additions			60,000		
Contract: Gerrits Construction Co Ltd Bowmanville	276,776	1974-75		2,418	276,776(*f*)
Scarborough—Postal Station "D"			166,000		
Scarborough—Postal Station "F"			166,000		

**Amends reporting in previous years' Public Accounts.

Location, contractor and project	Amount of contract	Year of contract	1975-76 Estimates	1975-76 Expenditures	Expenditures to date
	$		$	$	$
PUBLIC WORKS–*Continued*					
ACCOMMODATION PROGRAM–*Continued*					
Single Purpose Buildings–*Continued*					
Listed Projects–*Continued*					
Ontario–Continued					
Stouffville–Post Office					
Contract: Terra Construction Company o/b Geos Co Ltd Toronto	272,702	1974-75		3,937	272,702(*f*)
Professional Fees:					
Aller Brown and Sherriff Richmond Hill–Design and supervision					15,388(*f*)
Patricia Fulford Newmarket–Artist					2,250
Toronto–Downsview Postal Station "B"			204,000		
Contract: Terra Construction Company o/b Geos Co Ltd Toronto	364,701	1974-75		57,323	354,701(*f*)
Professional Fees:					
Edward Falkenberg Claremont–Artist				2,950	2,950(*f*)
Toronto–MAPP Phase I–Gateway Postal Facility			32,737,000		
Contracts:					
A B C Structural Concrete Ltd Brampton	520,228	1972-73		24,984	519,503
Ainsworth Canada Ontario Joint Venture Toronto	3,983,635	1973-74		266,455	3,972,423
Ainsworth Canada Ontario Joint Venture Toronto	945,146	1974-75		383,851	938,511
Aldershot Industrial Installations Ltd Burlington	1,182,031	1974-75		593,074	1,117,490
Associated Painting Ltd Markham	182,535	1974-75		27,947	182,535(*f*)
A T O Incorp Logan Co Div Milwaukee Wisc USA	1,097,012	1972-73		31,503	1,086,156
A T O Incorp S S Systems Milwaukee Wisc USA	246,506	1973-74		24,233	194,508
Automatic Sprinkler Co Ltd Mississauga	277,293	1972-73		3,824	277,293(*f*)
Automatic Sprinkler Co Ltd Mississauga	979,617	1972-73		205,374	976,327
Bomac Steel Co Ltd Mississauga	374,141	1972-73		3,126	374,141(*f*)
Bothwell-Accurate Co Ltd Toronto	875,799	1972-73		15,664	875,799(*f*)
Brauns Landscaping and Nursery Ltd Mount Hope	143,875	1973-74		28,551	138,710
Canadian Johns-Manville Co Ltd Port Credit	441,122	1973-74			428,876
Canadian Mechanical Handling Systems Ltd Burlington	2,837,584	1973-74		167,260	2,834,088
Canadian Rogers Western (1971) Ltd Winnipeg Man	320,831	1973-74		36,532	320,831
Canron Ltd Rexdale	1,441,452	1972-73			1,441,453(*f*)
Computing Devices of Canada Ltd Ottawa	1,900,460	1973-74			1,509,342
Computing Devices of Canada Ltd Ottawa	143,000	1974-75			132,096
Conrad Painting Ltd Toronto	143,989	1973-74		18,901	142,952
Control Data Canada Ltd Ottawa	2,117,809	1973-74		492,021	2,001,363
Control Data Canada Ltd Ottawa	137,696	1974-75		2,277	134,373
Delta Tile and Terrazzo Co Ltd Concord	117,656	1973-74		13,317	117,656(*f*)
Diebold Co of Canada Ltd Don Mills	335,290	1973-74			335,290(*f*)
C J Duguid Flooring Ltd Markham	246,415	1973-74		78,012	238,308
Dundas Iron and Steel Ltd Weston	711,165	1974-75		216,505	710,915
Dundas Sheet Metal Work Co Toronto	119,965	1973-74		7,707	119,360
Ellis Don Ltd Toronto	418,719	1972-73			418,719(*f*)
**Ellis Don Ltd Toronto	650,301	1972-73		10,170	650,301(*f*)
English Electric A E I Canada Ltd Willowdale	1,781,011	1974-75			225,500
English and Mould Ltd Bramalea	1,641,431	1972-73		54,145	1,637,891
English and Mould Ltd Bramalea	269,063	1973-74			269,063(*f*)
Fermar Paving Ltd Rexdale	1,256,165	1973-74		26,590	1,253,766
S W Fleming and Co Ltd Scarborough	189,970	1973-74		32,930	185,462
Frankel Framework Co Ltd Scarborough	114,469	1972-73			114,469(*f*)
George and Asmussen Ltd Kitchener	607,482	1972-73			607,482(*f*)
Goodram Bros Ltd Hamilton	3,679,889	1972-73			3,678,398
Goodram Bros Ltd Hamilton	315,121	1974-75		281,776	308,227
Grant Security Services Ltd Toronto	135,283	1973-74			127,854(*f*)
G E C Elliot Mechanical handling Division Willowdale	1,987,522	1974-75		1,642,049	1,867,549
Imperial Electric Co Toronto	2,914,283	1974-75		394,154	2,903,378
C Itoh and Co Ltd Montreal Que	750,649	1973-74		27,858	563,610
Lackie Bros Ltd Kitchener	121,801	1973-74		45,444	120,751
Linwell Wood Products Ltd St Catharines	180,623	1973-74		13,808	178,888
Mathews Conveyor Co Ltd Port Hope	648,923	1973-74		17,777	645,746
Mathews Conveyor Co Ltd Port Hope	2,448,192	1973-74		122,636	2,428,594
Mathews Conveyor Co Ltd Port Hope	2,118,262	1973-74		479,838	2,108,657
McInnis Equipment Ltd Windsor	1,482,345	1973-74		20,442	1,482,345
McInnis Equipment Ltd Windsor	426,629	1972-73		21,244	418,543
Montgomery Elevator Co Ltd Islington	106,657	1972-73			105,912(*f*)
Medco Ltd Downsview	610,833	1973-74		15,744	606,231
E K Neuser Machine Co Ltd Downsview	1,077,881	1974-75		756,595	1,075,132
Newmarch Mechanical Ltd Scarborough	210,867	1974-75		5,501	210,867
Novak Steel Construction Ltd Concord	1,528,313	1972-73		1,562	1,528,313
Ontario Electrical Construction Co Ltd Toronto	295,321	1972-73			295,321(*f*)
Overhead Door Co of Toronto Ltd Weston	152,415	1973-74		34,575	148,837
Peerless Enterprises Division of Tectum Ltd Toronto	383,221	1972-73		2,927	383,221(*f*)
Powers Regulator Company of Canada Ltd Downsview	540,585	1973-74		78,358	540,585
Ram Mechanical Contractors Ltd Weston	155,052	1975-76		146,087	146,087

**Amends reporting in previous years' Public Accounts.

Location, contractor and project	Amount of contract	Year of contract	1975-76 Estimates	1975-76 Expenditures	Expenditures to date
PUBLIC WORKS–*Continued*	$		$	$	$
ACCOMMODATION PROGRAM–*Continued*					
Single Purpose Buildings–*Continued*					
Listed Projects–*Continued*					
Ontario–Continued					
Toronto–MAPP Phase I–Gateway Postal Facility–*Concluded*					
Contracts–*Concluded*					
Rapistan Systems Ltd Rexdale	2,559,194	1973-74		109,634	2,475,500
Rapistan Systems Ltd Rexdale	938,037	1972-73		72,397	936,179
Rapistan Systems Ltd Rexdale	2,258,353	1974-75			2,190,692
R C A Ltd Ste Anne de Bellevue Que	1,378,804	1973-74		288,617	1,082,094
Roberston Irwin Ltd Hamilton	117,791	1972-73			117,791(*f*)
Roberston Irwin Ltd Hamilton	201,787	1972-73		3,566	201,787(*f*)
Roberston Irwin Ltd Hamilton	301,798	1972-73		1,694	301,798(*f*)
Speaker Motion Systems Milwaukee Wisc USA	2,691,220	1972-73		94,819	2,652,295
Speaker Motion Systems Inc Milwaukee Wisc USA	1,598,980	1972-73		48,280	1,534,202
Speaker Motion Systems Inc Milwaukee Wisc USA	1,657,631	1974-75		873,984	1,657,631
Speaker Motion Systems Inc Milwaukee Wisc USA	898,733	1973-74		55,469	886,146
S S Systems–Division of A T O Inc Milwaukee Wisc USA	1,083,597	1973-74			1,054,654
S S Systems–Division of A T O Inc Milwaukee Wisc USA	354,815	1973-74			256,762
Steen Mechanical Contractors Ltd Toronto	1,092,944	1972-73		40,343	1,092,944(*f*)
Sullivan Strong Scott Inc Downsview	656,468	1973-74		6,684	588,551
Thermotech Mechanical Contracting Ltd Willowdale	214,531	1973-74			214,531(*f*)
Umacs Construction Ltd Toronto	428,931	1972-73		(2,074)	428,732
Umacs Construction Ltd Toronto	579,501	1973-74			552,851
Jervis B Webb Co of Canada Ltd Hamilton	294,879	1974-75		98,377	209,827
Jervis B Webb Co of Canada Ltd Hamilton	511,775	1973-74			423,120
K W Wilk Associates Ltd Ottawa	339,782	1974-75		47,914	335,519
Zimmcor Co Weston	105,109	1972-73		23,399	105,109(*f*)
Professional Fees:					
*Woods Gordon and Co Toronto–Project Manager	18,248,815	1970-71		1,861,934	13,498,740
Toronto–MAPP Phase I–Scarborough postal Facility					
Contracts:					
Aldershot Industrial Installations Ltd Burlington	116,485	1973-74		16,068	116,485(*f*)
C Itoh and Co (Canada) Ltd Montreal Que	500,433	1973-74		1,127	183,575
Professional Fees:					
Woods Gordon and Co Toronto–Project manager				3,605	193,011
Toronto–MAPP Phase I–South Central Postal Facility					
Contracts:					
Aldershot Industrial Installations Ltd Burlington	1,317,507	1974-75		625,130	1,258,978
Campbell-Yustin Ltd Downsview	228,702	1974-75		83,339	228,702(*f*)
Paul Carruthers Construction Ltd Markham	1,323,440	1972-73		13,860	1,323,440
Clifford Masonry Ltd Scarborough	223,706	1972-73		1,684	223,706(*f*)
Comstock International Ltd Toronto	1,942,344	1973-74		2,976	1,942,344(*f*)
Conrad Painting Ltd Toronto	159,177	1973-74		23,439	159,177
Diebold Company of Canada Ltd Don Mills	351,091	1972-73			351,091(*f*)
Droge Construction Ltd Oakville	715,420	1972-73			715,420(*f*)
C J Duguid Flooring (Ontario) Ltd Markham	226,366	1973-74		68,681	216,575
English Electric A E I Canada Ltd Willowdale	2,130,061	1974-75			243,500
English and Mould Ltd Bramalea	303,262	1973-74		8,222	303,261
S W Fleming and Co Ltd Scarborough	116,141	1973-74		29,550	116,141(*f*)
General Sound and Theatre Equipment Ltd Toronto	258,546	1974-75		38,483	258,546
Goodram Bros Ltd Hamilton	3,204,465	1972-73		30,577	3,204,465
Grant Security Services Ltd Toronto	111,899	1973-74		5,097	65,878
G E C Elliot Mechanical Handling Div Willowdale	2,414,207	1974-75		2,011,649	2,255,049
Heather and Little Ltd Toronto	556,700	1972-73		(870)	556,700(*f*)
Hospital and Kitchen Equipment Ltd Toronto	114,437	1973-74		(1,055)	114,437(*f*)
C Itoh and Co Ltd Montreal Que	2,251,948	1973-74		80,557	1,589,141
Lackie Bros Ltd Kitchener	216,000	1973-74		68,577	188,881
Linwell Wood Products Ltd St Catharines	110,059	1973-74			105,448
Mathews Conveyor Co Ltd Port Hope	571,351	1973-74		15,597	568,174
McInnis Equipment Ltd Windsor	1,481,897	1973-74		19,422	1,481,327
E K Neuser Machine Co Ltd Downsview	498,880	1974-75		301,498	537,775
Ontario Acoustic and Drywall Ltd Toronto	295,080	1973-74		26,173	295,080(*f*)
Perfect Acoustic and Drywall Co Ltd Downsview	128,134	1973-74		3,767	128,134(*f*)
Pre-Con Company Brampton	380,972	1972-73			380,972(*f*)
Ram Mechanical Contractors Ltd Weston	139,867	1973-74		31,537	139,867
Ram Mechanical Contractors Ltd Weston	161,000	1975-76		104,704	104,704
Rapistan Canada Ltd Rexdale	3,669,629	1973-74		186,893	3,593,232
Rapistan Systems Ltd Rexdale	2,594,012	1974-75		1,573,458	2,545,812
R C A Ltd St Anne de Bellevue Que	714,137	1973-74		178,501	570,446
Robertson Building Systems Ltd Hamilton	134,445	1973-74			134,445(*f*)
I P Sharp Associates Ltd Toronto	109,408	1975-76		96,374	96,374
Speaker Motions Systems Inc Milwaukee Wisc USA	901,272	1973-74		57,603	888,685

*This contract covers the three Postal Facilities.

Location, contractor and project	Amount of contract	Year of contract	1975-76 Estimates	1975-76 Expenditures	Expenditures to date
	$		$	$	$
PUBLIC WORKS—*Continued*					
ACCOMMODATION PROGRAM—*Continued*					
Single Purpose Buildings—*Continued*					
Listed Projects—*Continued*					
Ontario—Concluded					
Toronto—MAPP Phase I—South Central Facility —*Concluded*					
Contracts—*Concluded*					
S S Systems A T O Inc Milwaukee Wisc USA	110,519	1973-74		9,693	96,180
Thermotech Mechanical Contractors Ltd Willowdale	755,625	1972-73			752,575(*f*)
Victor Construction Co Ltd Mississauga	234,094	1973-74		11,292	234,094(*f*)
Viking Fire Protection Ltd Toronto	426,495	1972-73		42,109	426,495(*f*)
Warren Bitulithic Ltd Downsview	283,648	1973-74		(808)	283,649(*f*)
Jervis B Webb Co of Canada Ltd Hamilton	357,498	1974-75		127,759	286,730
Westeel-Rosco Ltd Toronto	169,202	1972-73			169,202(*f*)
York Steel Construction Ltd Toronto	1,585,663	1972-73			1,585,663(*f*)
Zimmcor Company Concord	104,295	1973-74		1,129	103,295(*f*)
Professional Fees:					
Woods Gordon and Co Toronto—Project Manager				811,087	6,705,713
Land Purchase:					
York Trading Ltd				77,864	1,615,920
Toronto—Postal Station "G"			10,000		
Contract: Edelstein Construction Ltd Willowdale	354,021	1973-74		18,192	354,021
Toronto—Waterfront Park—Harbour improvements			1,000,000		
Contract: Dean Construction Co Ltd Tecumseh	227,617	1975-76		94,140	94,140
Professional Fees:					
J T Donald and Co Ltd Scarborough—Inspection and testing				2,460	2,460(*f*)
Engineering Interface Ltd Toronto—Mechanical systems design				7,839	7,839(*f*)
William Trow Associates Ltd Rexdale—Soils investigation				9,280	9,280(*f*)
Toronto—Waterfront Park—Land acquisition			124,000		
Professional Fees:					
Carr and Donald and Associates Ltd Toronto—Consulting engineers				12,500	12,500(*f*)
Davis Hicks and O'Brian Ltd Willowdale—Appraisers				7,250	7,250(*f*)
Peat Marwick Mitchell and Co Toronto—Chartered accountants				4,000	4,000(*f*)
Stewart Young and Mason Ltd Toronto—Real estate appraisers					1,746(*f*)
Windsor—Mail Processing Plant			4,202,000		
Contracts:					
Eastern Construction Co Ltd Windsor	2,812,086	1975-76		2,379,947	2,379,947
McInnis Equipment Ltd Windsor	1,283,649	1975-76		616,440	616,440
McCrindle Steel Ltd Windsor	315,225	1975-76		315,225	315,225(*f*)
Professional Fees:					
W C Crosbie Architects Windsor—Architectural services	195,000	1974-75		98,417	182,401
Dominion Soil Investigation Ltd—Consulting engineers				9,243	9,243
Land Purchase:					
O Imhoff					66,700(*f*)
Manitoba					
Churchill—Housing					
Canada/Manitoba/Manitoba Housing and Renewal Corp (Full cost borne by Federal Government)				2,377,434	6,571,322
Churchill—"Project Churchill"					
Federal Share of Agreement with Province of Manitoba				2,337,104	11,529,111
Fort Churchill—Demolition			350,000		
Contract: Genik and Rogers Ltd Dauphin	239,000	1975-76		154,652	154,652
Fort Churchill—Development and housing			4,552,000		
Emerson West—Customs complex					
Contracts:					
Fonder Construction Co Ltd Winnipeg	480,572	1974-75		33,136	480,572(*f*)
Maple Leaf Construction Winnipeg	127,304	1975-76		127,304	127,304(*f*)
Professional Fees:					
Klein and Dashevsky Winnipeg—Engineering					4,847(*f*)
W H Milley Winnipeg—Engineering					4,985(*f*)
Alberta					
Calgary—Mail Processing Plant					
Contracts:					
**Foundation Co of Canada Calgary	10,135,922	1972-73		55,642	10,110,642
**R C A Limited Ste Anne de Bellevue Que	430,000	1974-75		11,764	287,876
Professional Fees:					
Cohos Evamy and Partners Calgary—Architectural and engineering	447,000	1970-71			480,838(*f*)
**Fort McMurray—Post Office					
Contract: Redden Construction (1970) Ltd Edmonton	406,075	1974-75		11,731	406,075(*f*)
Land Purchase:					
Messrs Accoroyd Barristers and Solicitors					121,397

**Amends reporting in previous years' Public Accounts.

Location, contractor and project	Amount of contract	Year of contract	1975-76 Estimates	1975-76 Expenditures	Expenditures to date
	$		$	$	$
PUBLIC WORKS–*Continued*					
ACCOMMODATION PROGRAM–*Continued*					
Single Purpose Buildings–*Continued*					
Listed Projects–*Continued*					
Northwest Territories					
Fort Simpson–Housing 1974-75			185,000		
Fort Simpson–Housing 1975-76			1,073,000		
Contract: Dene Matt Construction Ltd Fort Simpson	570,414	1975-76		439,540	439,540
Fort Smith–Housing					
Contracts:					
Phase I: Territories Construction and Transmit Mix Fort Smith					130,117(*f*)
Phase II: Cavan Construction Ltd Edmonton Alta	1,023,864	1973-74			1,023,864(*f*)
**Fort Smith–Housing 1974-75			380,000		
Contract: Cavan Construction Ltd Edmonton Alta	937,362	1974-75		300,422	937,362
Professional Fees:					
Reid Crowther Edmonton Alta–Draughting services					2,196(*f*)
Land Purchase:					
Town of Fort Smith					32,080(*f*)
Hay River–Housing					
Contract: Prairie West Construction Ltd Edmonton Alta–1973-74 Housing	420,036	1973-74			420,036(*f*)
**Hay River–Housing 1974-75			367,000		
Contract: Prairie West Construction Ltd Edmonton Alta	954,819	1974-75		813,991	952,853
Land Purchase:					
Town of Hay River					70,500(*f*)
Hay River–Housing 1975-76			1,145,000		
**Inuvik–Housing 1974-75			1,659,000		
Contract: Cavan Construction Ltd Edmonton Alta	2,931,593	1974-75		591,355	2,931,593
Professional Fees:					
Reid Crowther and Partners Edmonton Alta–Design					2,785(*f*)
Associated Engineering Services Edmonton Alta–Mechanical Engineering					3,728(*f*)
H J Richards Edmonton Alta–Design studies					9,000(*f*)
Land Purchase:					
Corporation of Inuvik					150,000(*f*)
Inuvik–Housing 1975-76			2,052,000		
Pine Point–Housing 1974-75			230,000		
Contract: Heumann Developments Limited Devon Alta	294,511	1975-76		294,511	294,511
Land Purchase:					
Town of Pine Point				23,200	23,200
Yellowknife–Housing					
Contract: W W Construction (1972) Ltd Winnipeg Man	1,033,028	1972-73		1,740	1,033,028(*f*)
Professional Fees:					
J H Cook Calgary Alta–Design and supervision					19,669(*f*)
Yellowknife–Housing					
Contract: Phase II Poole Construction Ltd Edmonton Alta	2,262,851	1973-74		1,504	2,262,851(*f*)
Professional Fees:					
Allsopp Morgan Engineering Ltd Edmonton Alta–Electrical					3,924(*f*)
J H Cook Calgary Alta–Design and supervision					21,703(*f*)
Yellowknife–Housing 1974-75			1,141,000		
Yellowknife–Housing 1975-76			3,183,000		
Contract: Pool Construction Ltd Edmonton Alta	2,117,728	1975-76		1,957,477	1,957,477
British Columbia					
Nanaimo–Mail Processing Plant–Construction					
Professional Fees:					
**Barley and Weismitler Nanaimo–Architectural				21,100	21,999
Land Purchases:					
B T & P T Neil				89,859	89,859(*f*)
Nanaimo Credit Union				3,703	3,703(*f*)
**Dashwood Realty				4,000	5,000(*f*)
Surrey–Post Office–Addition			370,000		
Contract: Fairview Construction New Westminster	456,131	1975-76		456,131	456,131
Professional Fees:					
**Eng and Wright Vancouver–Architectural				12,007	24,026
Land Purchase:					
F W Baines					87,334(*f*)
Vancouver–Convert Post Office to Letter Processing Plant			100,000		
Contracts:					
Mainland Construction Co Burnaby	301,510	1974-75		112,038	301,510
**Mathers Nicol Custom Contract Division of Commonwealth Construction Burnaby	700,000	1974-75			25,855
Professional Fees:					
**Choukalos Woodburn McKenzie Maranao Ltd Vancouver–Architectural				30,427	104,831

**Amends reporting in previous years' Public Accounts.

Location, contractor and project	Amount of contract	Year of contract	1975-76 Estimates	1975-76 Expenditures	Expenditures to date
	$		$	$	$
PUBLIC WORKS–*Continued*					
ACCOMMODATION PROGRAM–*Continued*					
Single Purpose Buildings–*Continued*					
Listed Projects–*Concluded*					
British Columbia–Concluded					
Victoria–Mail Processing Plant			4,840,000		
Contracts:					
Acco Co Burlington Ont	853,156	1975-76		166,142	166,142
Chew Excavating Ltd Victoria	168,712	1975-76		168,000	168,000
Farmer Construction Victoria	5,274,000	1975-76		973,675	973,675
Great West Steel Industries New Westminster	351,424	1975-76		226,038	226,038
State Electric Co Downsview Ont	585,900	1975-76		108,100	108,100
Professional Fees:					
**Johnston Associated Management Ltd Vancouver–Management services				168,000	175,900
Victoria–Mail Processing Plant–Construction					
Professional Fees:					
Leslie Wright and Rolfe Vancouver–Legal services				14,837	14,837
**Wade Stickdill Victoria–Architectural				284,690	334,652
England					
London–Staff housing			2,300,000		
Contracts:					
Buckingham Properties Ltd	101,125	1974-75		1,025	101,125(*f*)
Buckingham Properties Ltd	117,145	1974-75			117,145(*f*)
Buckingham Properties Ltd	100,100	1974-75			100,100(*f*)
Lady P H Hambro	128,537	1974-75			128,537(*f*)
R and A Hatter	159,774	1974-75			159,774(*f*)
R B E Laurie	106,844	1973-74			106,844(*f*)
Marlion Estates Ltd	154,665	1975-76		154,665	154,665(*f*)
Marlion Estates Ltd	150,494	1974-75			150,494(*f*)
M A H Rayman	187,835	1974-75			187,835(*f*)
The National Westminster Bank Trustee for the Estate for Sir W Seed	129,864	1973-74			129,864(*f*)
Thornfield Securities Ltd	142,430	1974-75		714	142,430(*f*)
Thornfield Securities Ltd	120,067	1974-75			120,067(*f*)
Thornfield Securities Ltd	141,716	1974-75			141,716(*f*)
A E C Vince	136,916	1974-75			136,916(*f*)
Wallabrook Property Co Ltd	108,599	1974-75			108,599(*f*)
Unlisted Projects					
Newfoundland					
Carters Cove–New Post Office					
Professional Fees:					
Warren Associates St John's–Architectural				2,776	2,776
Donovans–New Post Office					
Land Purchase:					
Robert T Clarke				11,000	11,000
Englee–Alterations Post Office Building					
Professional Fees:					
**Project Management and Design St John's–Architectural					2,072(*f*)
Labrador City–P O D housing					
Contract: Atco Eastern Ltd LaSalle Que	112,338	1975-76		112,338	112,338
Land Purchases:					
John Cunningham & Lewis Day Sparks Cook & Sheppard				37,500	37,500
Lewis Day Sparks Cook & Sheppard				37,500	37,500
Pleasantville–Alterations 2nd floor Building 102					
Professional Fees:					
**Project Management and Design St John's–Architectural					3,228(*f*)
Sunnyside–New Post Office					
Professional Fees:					
Eastern Technical Services St John's–Engineering				2,443	2,443
Frank Noseworthy St John's–Architectural				3,087	3,087
Land Purchase:					
Nfld & Labrador Housing Corp				10,740	10,740
Swift Current–New Post Office					
Professional Fees:					
Leslie R Fairn Associates St John's–Architectural				3,310	3,310
Western Bay–New Post Office					
Professional Fees:					
Warren Associates St John's–Architectural				4,064	4,064
Windsor–Post Office Building					
Contract: Adams Brothers Ltd Windsor	152,267	1973-74		3,674	152,267(*f*)

**Amends reporting in previous years' Public Accounts.

Location, contractor and project	Amount of contract	Year of contract	1975-76 Estimates	1975-76 Expenditures	Expenditures to date
	$		$	$	$
PUBLIC WORKS–*Continued*					
ACCOMMODATION PROGRAM–*Continued*					
Single Purpose Buildings–*Continued*					
Unlisted Projects–*Continued*					
Nova Scotia					
Maitland–New Post Office					
Land Purchase:					
Ralph Phyne & Jessie Phyne				5,000	5,000
Milford Station–New Post Office					
Professional Fees:					
Peter Cochrane Architects Ltd. Halifax–Architectural					1,067
Land Purchase:					
Ronald A Reid				9,733	9,733
Mount Uniacke–New Post Office					
Professional Fees:					
D R Forsyth Architects Ltd Halifax–Architectural					1,033
Tangier–New Post Office					
Professional Fees:					
D D Campbell Architects Services Dartmouth–Engineering					1,949
Tantallon–New Post Office					
Professional Fees:					
Gregory A Lambros Architects Ltd Halifax–Architectural					1,875
Land Purchase:					
Brian J Wilson				9,200	9,200
Upper Stewiacke–New Post Office					
Professional Fees:					
Peter Cochrane Architects Ltd Halifax–Architectural					1,779
Windsor Junction–New Post Office					
Professional Fees:					
D R Forsyth Architects Ltd Halifax–Architectural					975
New Brunswick					
Grand Bay–New Post Office					
Contract: Patrick L William Saint John	123,630	1975-76		123,630	123,630
Saint John–Postal Station "B"					
Professional Fees:					
Appraisals Ltd (Fundy) Halifax N S–Architectural				5,000	5,000
St Stephen–Customs and Immigration Building–Renovations					
Professional Fees:					
Purdy & Simpson Saint John–Plans & specification buildings				11,602	23,523
Spear MacDonald & Assoc Ltd Moncton–Plans & specification bridge widening				13,209	29,538
Quebec					
Berthierville–New Post Office					
**Contract: L'Archevesque & Rivest Ltée Repentigny	179,712	1973-74		242	179,712(*f*)
Land Purchase:					
La Compagnie Jean L'Abbé Inc					15,298(*f*)
Blackpool–Customs Building–Ventilation of shelters					
Professional Fees:					
Lalonde Girouard Letendre & Assoc Montreal–Design and supervision				8,803	8,803
Clark City–Post Office Building					
Land Purchase:					
Les Immeubles Arnaud Ltée					9,240
Cookshire–New Post Office					
Contract: William Atto Construction Ltd Sherbrooke					150,720
Professional Fees:					
Supply and Services Ottawa Ont–Computer design					3,951
Land Purchase:					
Succession C A Thibaudeau					20,000
Cross Point–Post Office Building					
Land Purchase:					
Ronald Alexander					17,544
Grande Rivière–Post Office Building					
Land Purchase:					
Mrs Stella Couture				20,000	20,000
Lachine–Post Office–Repairs and improvements					
Professional Fees:					
Frappier Parent Tetreault Languedoc Montreal–Design and supervision					3,750
LaSalle–Post Office–Modernization of public spaces					
Professional Fees: Frappier Parent Tetreault Languedoc Montreal–Design and supervision					2,335(*f*)
Laurentides–Addition and renovation of Post Office					
Contract: Construction G Poulin Ltée Laval					102,510

**Amends reporting in previous years' Public Accounts.

Location, contractor and project	Amount of contract	Year of contract	1975-76 Estimates	1975-76 Expenditures	Expenditures to date
	$		$	$	$
PUBLIC WORKS–*Continued*					
ACCOMMODATION PROGRAM–*Continued*					
Single Purpose Buildings–*Continued*					
Unlisted Projects–*Continued*					
Quebec–Continued					
Matane–D S S Building					
Professional Fees:					
Technisol Inc Quebec–Engineering				2,864	2,864
Land Purchase:					
Jean Lebel & Mrs Florence Lavoie Lebel				80,000	80,000
Montreal–Postal Modules–1976 special project					
Contract: Polyfiber Ltd Renfrew Ont	852,345	1975-76		421,521	421,521
Professional Fees:					
Supply and Services Canada Ottawa Ont–Service fees				13,889	13,889
Montreal–Postal Station N D G–Modifications to public spaces					
Professional Fees:					
Sankey Assoc St Sulpice–Design and supervision				4,200	6,300
Montreal–Postal Terminal–Relocation of compressed air unit					
Professional Fees:					
Scharry-Ouimet Montreal–Design and supervision				4,127	4,127(*f*)
Montreal–Snowdon Postal Station–Modification to public spaces					
Professional Fees:					
Hébert & Lalonde Montreal–Design and supervision				2,000	4,000
Montreal–Postal Terminal–Modifications to cafeteria equipment					
Professional Fees:					
Roy Racine & Assoc Laval–Design and supervision				3,440	5,998(*f*)
Oka–Addition and modifications of Post Office					
Professional Fees:					
Carrière Labelle Woodrough St Eustache–Design and supervision				6,068	17,254
Piedmont–New Post Office					
Land Purchase:					
Corporation Municipale de Piedmont					6,616
Pointe-Claire–Postal Station–Interior modifications					
Professional Fees:					
Blais & Bélanger Montreal–Design and supervision				3,000	3,000(*f*)
Rock Island–Customs–Enlargement of bus terminal					
Professional Fees:					
Leclair Riel Dionne & Assoc Montreal–Structural & mechanical engineering					10,389
St Andre East–New Post Office					
Land Purchase:					
Bertrand Ladouceur					14,741
St-Antonin–Ste-Brigitte de Laval–Squatteck–Post Office Building					
Contract: Chabot Construction Ltée Levis	300,852	1974-75		67,922	300,852(*f*)
Land Purchases:					
Mme P G Arseneault					5,000(*f*)
J Beaulieu					9,000(*f*)
St-Constant–New Post Office Building					
**Contract: Blenda Construction Inc Montreal	159,552	1974-75		97	159,552(*f*)
Land Purchase:					
Succession Paul Barbeau					9,072(*f*)
St-Fabien–Post Office Building					
Land Purchase:					
Dionne Martin					12,000
St-Jacques de Montcalm–New Post Office Building					
Contract: Gilles Malo Inc Ste-Mélanie (included Ste-Émilie de l'Énergie and St Jean de Matha)	223,213	1974-75		172	90,658(*f*)
Land Purchase:					
F Jetté Fernand Assurance Ltée					15,000(*f*)
St-Jean de Matha–New Post Office Building					
Contract: Gilles Malo Inc Ste-Mélanie (includes Ste-Émilie de l'Énergie and St-Jacques de Montcalm)	223,213	1974-75		75	68,923(*f*)
Land Purchase:					
Eugène Lessard					10,000(*f*)
St-Jean Port Joli–Post Office Building–Addition and improvements					
Contract: Chabot Construction Ltée St-David	182,418	1974-75		53,930	182,418(*f*)
St-Jovite–Post Office Building					
Land Purchase:					
Henri Léonard				24,495	24,495(*f*)
St Raymond Portneuf–Post Office Building–Addition					
Contract: Paul Émile Alain Donnacona	138,265	1974-75		3,893	138,265(*f*)
St-Rédempteur–Post Office Building					
Land Purchase:					
R Bergeron					11,000
Ste Anne des Monts–Post Office Building–Addition					
Land Purchase:					
Vanville François					31,000

**Amends reporting in previous years' Public Accounts.

Location, contractor and project	Amount of contract	Year of contract	1975-76 Estimates	1975-76 Expenditures	Expenditures to date
	$		$	$	$
PUBLIC WORKS–*Continued*					
ACCOMMODATION PROGRAM–*Continued*					
Single Purpose Buildings–*Continued*					
Unlisted Projects–*Continued*					
Quebec–Concluded					
Ste-Émilie de l'Énergie–New Post Office Building					
Contract: Gilles Malo Inc Ste-Mélanie (includes St-Jacques de Montcalm and St-Jean de Matha)	223,213	1974-75		359	63,632(*f*)
Land Purchase:					
L Arbour					8,000(*f*)
Ste-Eulalie–Post Office Building					
Land Purchase:					
Mrs Gracia H Maheux					5,526
Taschereau–New Post Office					
Contract: Gildac Inc Val d'Or					150,236
Turgeon–Post Office Building					
Land Purchase:					
François Dufour				10,000	10,000(*f*)
Verdun–Postal Station–Modifications to public spaces					
Professional Fees:					
Hébert & Lalonde Montreal–Design and supervision				2,125	4,250
Westmount–Postal Station "Victoria"–Modifications to public spaces					
Professional Fees:					
Gilles Lavigueur Montreal–Design and supervision				4,115	5,365(*f*)
Quebec–Capital Region					
Campbell's Bay–Government of Canada Building					
Land Purchase:					
C Leonard Lett S K Gladys and G Boudreau				20,000	20,000(*f*)
Maniwaki–Post Office					
Land Purchase:					
R Hansen and M R Heafey-Gagnon				68,000	68,000(*f*)
Wakefield–Post Office					
Contract: Russel Judd and Lintemol Investments Ltd as a Joint Venture Ottawa Ont	136,662	1974-75		279	136,662(*f*)
Ontario–Capital Region					
Bells Corners–Postal Station "H"–Addition					
Land Purchases:					
Lynhar Realty Ltd	110,000	1975-76		110,000	110,000(*f*)
Raymond Ashton	150,000	1975-76		150,000	150,000(*f*)
Ottawa–Agriculture–ARI–Building No 1-A					
Professional Fees:					
Giffels Assoc Ltd Rexdale					
–Design and supervision	889,600	1974-75		162,400	222,400
–Energy analysis					5,574
–Soil investigation				2,040	7,893
Ottawa–555 Booth Street–Elevator modifications					
Professional Fees:					
James H Irving and Assoc Ltd Ottawa–Design and supervision				3,392	3,392
Ottawa–Booth Street–Laboratory Building					
Contract: Herbert Brune Construction Ltd Ottawa	125,374	1973-74		9,690	125,374(*f*)
Ottawa–Capital Region Generally–General Purpose Laboratory–Accommodation					
Professional Fees:					
**Edward J Church Ottawa–Design					6,397(*f*)
Ottawa–Federal Court of Canada–Study links between existing and proposed buildings					
Professional Fees:					
**Craig Zeidler Strong Toronto–Study links					9,688(*f*)
Ottawa-Federal Court of Canada–New construction					
Professional Fees:					
J D Barnes Ltd Surveyors Ottawa–Preparation of topographic plan					3,263(*f*)
**Craig Zeidler Strong Architects Toronto–Develop client brief and cost estimates					45,035(*f*)
Ottawa–Food and Drug Lab–Tunney's Pasture					
Contract: Thomas Fuller Construction Co (1958) Ltd Ottawa	642,627	1974-75		1,234	624,627
Ottawa–National Research Council–Central Heating Plant–Study location of heating and cooling mains					
Professional Fees:					
Baris Frigon Hanley Ottawa–Study and report					5,000(*f*)
W P London and Assoc Ltd Niagara Falls–Design					8,688
Ottawa–Pedestrian Hall Study–Wellington Street					
Professional Fees:					
Zeidler Partnership Architects Toronto–Preparation of report				50,017	91,506

**Amends reporting in previous years' Public Accounts.

Location, contractor and project	Amount of contract	Year of contract	1975-76 Estimates	1975-76 Expenditures	Expenditures to date
	$		$	$	$
PUBLIC WORKS–*Continued*					
ACCOMMODATION PROGRAM–*Concluded*					
Single Purpose Buildings–*Continued*					
Unlisted Projects–*Continued*					
Ontario–Capital Region–Concluded					
Ottawa–Public Archives Building–New construction					
Professional Fees:					
George Bemi and Assoc Ottawa					
–Design and supervision					40,000
–Study of proposed building					10,000
Ottawa–Royal Canadian Mounted Police Headquarters–Alterations to sewer and water mains					
Professional Fees:					
**Ogilvy and Hogg Architects Ottawa–Valuation					7,970(*f*)
Ottawa–Standard Labs–Tunney's Pasture					
Contract: Coady Construction Ltd Ottawa	149,587	1975-76		149,587	149,587(*f*)
Ottawa–Supreme Court of Canada–Update plans					
Contract: Geo Bolton Ltd Ottawa	173,387	1975-76		63,217	63,217
Professional Fees:					
Craig Zeidler Strong Architects Toronto–Prepare floor layout					8,112
J Lunde and Associates Ltd Ottawa–Design				9,598	9,598
Ottawa–Urban Affairs–Temporary cooling and heating–NRC					
Professional Fees:					
**Clemann Large and Patterson Ottawa–Design and supervision					2,700(*f*)
Smiths Falls–Government of Canada Building					
Contract: Dodge Construction Co Ltd Cardinal	371,000	1975-76		69,676	69,676
Land Purchase:					
James McKenna					18,000(*f*)
South Mountain–Post Office					
Land Purchase:					
Mary G Wylie				9,000	9,000(*f*)
Stittsville–Post Office					
Land Purchase:					
John K Kebe In Trust				38,280	38,280(*f*)
Ontario					
Downsview–Alterations A E S Building					
Contract: V K Mason Construction Ltd Toronto	144,524	1974-75		4,409	144,524(*f*)
Professional Fees:					
Brooks Carruthers and Shaw Toronto–Structural engineers					9,996(*f*)
Guelph–Letter Carrier Depot #2					
Land Purchase:					
**Chickadee Investments Limited					43,092(*f*)
Hamilton–L M S Installation and air conditioning					
Professional Fees:					
Prack Partners Architects Hamilton–Design and supervision	110,475	1974-75			54,760
Hamilton–National Revenue Building–Acoustic ceiling and lighting					
Contract: James Kemp Construction Limited Hamilton	155,735	1975-76		155,735	155,735(*f*)
Ignace–S P 4 Modified					
Contract: George J Watson Construction Ltd Thunder Bay	194,931	1974-75		87,791	194,931
Land Purchase:					
**The Corporation and Township of Ignace					3,718
Ilderton–Post Office S P 4					
Land Purchase:					
**Llyndinshire Developments Ltd					20,000(*f*)
Jarvis–Post Office					
Contract: G and E Construction Limited Stanley	136,984	1975-76		136,984	136,984(*f*)
Land Purchase:					
**Jessie A Miller					21,000(*f*)
Kincardine–Post Office					
Land Purchase:					
**Andrew Bissett Malcolm and Donald J Murphy					50,000(*f*)
Kitchener–Mail Processing Plant					
Professional Fees:					
Pertec Incorporated Toronto–Design of mechanical building services				12,639	12,639
Pedrette Associates Limited Toronto–Cost estimates with design development					800
Technican International Toronto–Design architect					475
On-Line Personnel Services Toronto–Preparation of contract drawings					990
Lakefield–Construction of Post Office S P 5(A)					
Contract: Deto Construction Limited Caledon	148,950	1975-76			
Land Purchase:					
Lakefield Creamery Dairy Ltd				78,500	78,500
Markstay–Post Office					
Land Purchase:					
Romeo Richer				6,500	6,500(*f*)

**Amends reporting in previous years' Public Accounts.

Location, contractor and project	Amount of contract	Year of contract	1975-76 Estimates	1975-76 Expenditures	Expenditures to date
	$		$	$	$
PUBLIC WORKS–*Continued*					
ACCOMMODATION PROGRAM–*Continued*					
Single Purpose Buildings–*Continued*					
Unlisted Projects–*Continued*					
Ontario–Concluded					
Massey–Post Office					
Land Purchase:					
Royal Canadian Legion				19,000	19,000(*f*)
Mitchell–Construction of Post Office					
**Contract: Robinson Construction Co Mitchell	154,332	1974-75		112,758	154,332(*f*)
Mount Forest–Construction of Post Office					
Contract: Defo Construction Limited Caledon	142,810	1975-76		142,810	142,810(*f*)
New Dundee–Post Office					
Land Purchase:					
Gordon Hamacher				10,000	10,000
Newmarket–New Postal Processing Plant					
Land Purchase:					
Stiver Vale Peppiatt and Errington In Trust				60,000	60,000(*f*)
Niagara-on-the-Lake–P O preliminary study					
Land Purchase:					
Jayson C Dubbeld				5,000	5,000
Penetanguishene–Post Office construction S P 5					
Contract: Schomberg Construction Ltd Schomberg	140,249	1975-76		132,460	132,460
Land Purchases:					
Estate of Ethel MacMillan				21,500	21,500(*f*)
Alice Mckey and Dorothy Mcleod					49,500(*f*)
Stoney Creek–Post Office Addition					
Professional Fees:					
Victor C Dale–Architect				3,000	3,000(*f*)
Tecumseh (Windsor)–Post Office Addition					
Contract: Adine Builders Ltd Windsor	293,362	1975-76		126,615	126,615
Land Purchase:					
**Marcel D Boyllarjeon					54,000(*f*)
Thunder Bay–National Revenue Building					
Contract: Tom Jones and Sons Ltd Thunder Bay	279,113	1974-75		227,101	279,113(*f*)
Professional Fees:					
**Ranta and Telt Thunder Bay–Architects					7,542(*f*)
Toronto–Alterations and repairs to tenth floor Statistics Canada					
Contract: Beaver Cook and Leitch Ltd Toronto	164,411	1974-75			160,657
Toronto–Waterfront Park–Land improvements					
Contracts:					
Kamrus Construction Ltd Don Mills	190,769	1975-76	190,769	190,769	190,769(*f*)
McLean Pfeister Ltd Kitchener	101,833	1975-76		101,833	101,833(*f*)
D McLean Landscaping Ltd Kitchener	167,049	1975-76		167,049	167,049(*f*)
Professional Fees:					
Ted Bieler Locust Hill–Designer				4,995	4,995(*f*)
T G M Brown Developments Ltd Toronto–Quantity surveyor					1,698(*f*)
Carmen Corneil Architect Toronto–Architect				3,257	3,257(*f*)
Johnson Sustrank Weinstein Associates Ltd Toronto–Marine engineers				2,000	2,000(*f*)
Lee Elken and Beckstead Architects Toronto–Design manager services					5,995(*f*)
Lee Elken Beckstead Paulsen Fair Architects Toronto–Inventory survey				9,971	9,971(*f*)
Lee Elken Beckstead Paulsen Fair Architects Toronto–Plans specifications and estimates				8,442	8,442(*f*)
Mechanical Consultants Western Ltd Toronto–Electrical and mechanical engineers				8,150	8,150(*f*)
Mechanical Consultants Western Ltd Toronto–Electrical and mechanical engineers				2,991	2,991(*f*)
Mechanical Construction Western Ltd Toronto–Electrical and mechanical engineers				3,863	3,863(*f*)
Richard Strong Steven Moorhead Ltd Toronto–Landscape architects				8,072	8,072(*f*)
Van der Meulen and Associates Ltd Toronto–Landscape architects				10,000	10,000(*f*)
Warnock Hersey Professional Services Ltd Toronto–Engineering and inspection services				2,623	2,623(*f*)
Vittoria–Post Office					
Land Purchase:					
Gordon McCall Walsh				19,000	19,000
Wheatley–Post Office Addition					
Land Purchase:					
Frank R Gee				25,000	25,000
Wyoming–Post Office S P 4					
Contract: Wm Newton Contracting Ltd Chatham	123,614	1975-76		15,905	15,905
Land Purchase:					
**John Stephen McGrail					29,000(*f*)

**Amends reporting in previous years' Public Accounts.

Location, contractor and project	Amount of contract	Year of contract	1975-76 Estimates	1975-76 Expenditures	Expenditures to date
	$		$	$	$
PUBLIC WORKS–*Continued*					
ACCOMMODATION PROGRAM–*Continued*					
Single Purpose Buildings–*Continued*					
Unlisted Projects–*Continued*					
Saskatchewan					
Fort Qu'Appelle–Nurses Residence					
Contract: G Hahn Contracting Fort Qu'Appelle	220,894	1974-75		158,635	220,894(*f*)
Professional Fees:					
Wm Felly Architect Regina–Design and supervision				6,795	19,271(*f*)
**Grenfell–Post Office					
Contract: Greig Construction Ltd Fort Qu'Appelle	146,274	1974-75		106,429	146,274(*f*)
Alberta					
Calgary–Northern Electric Building					
Contract: Rise High Construction Co Ltd Calgary	219,879	1975-76		219,879	219,879
Professional Fees:					
Tri-Ed Management Edmonton–Quantity surveying					2,046(*f*)
Northwest Territories					
Yellowknife–Post Office					
Land Purchase:					
Canadian National Railway					115,000(*f*)
British Columbia					
Agassiz–Post Office–Purchase of building and site					
Land Purchase:					
Dan Mar Holdings				38,173	38,173(*f*)
Ashcroft–Post Office–Construction and site acquisition					
Land Purchase:					
Valley Hotel				83,088	83,088(*f*)
Campbell River–Bulk Mail Distribution Centre–Construction and site acquisition					
Land Purchases:					
Storie Construction				91,580	91,580(*f*)
Tartan Realty				7,500	7,500(*f*)
Delta–Tsawwassen Postal Station–Construction					
Contract: Clearspan Shopland and Co Burnaby	380,870	1975-76		121,775	121,775
Professional Fees:					
Romses Kwan Associates Vancouver–Architectural				15,770	15,770
Land Purchase:					
Davis and Co				131,915	131,915
Invermere–Post Office–Addition					
Contract: Dallas Construction Kamloops	146,190	1975-76		146,190	146,190
Land Purchase:					
Village of Invermere					10,000(*f*)
Kamloops–Bulk Mail Distribution Centre–Construction and site acquisition					
Land Purchase:					
City of Kamloops				59,449	59,449(*f*)
Kelowna–Post Office–Addition					
Contract: Fred Western Construction Kelowna	194,961	1975-76		194,961	194,961(*f*)
Professional Fees:					
C F Roberts Vancouver–Architectural				1,091	8,204(*f*)
Pacific Highway–Customs–Inspection facilities					
Contract: Dewey Devries Construction Surrey	203,586	1975-76		203,586	203,586(*f*)
Professional Fees:					
**Hawthorn Mansfield Vancouver–Architectural				7,564	15,588(*f*)
Port Clements–Post Office–Construction and site acquisition					
Land Purchase:					
R C & L C Erickson				5,952	5,952(*f*)
Port Coquitlam–Letter Carrier Depot–Construction					
Contract: Arlen Construction Ltd Port Coquitlam	207,101	1975-76		15,913	15,913
Professional Fees:					
Calberg Jackson Partners New Westminster–Architectural				13,844	13,844
Land Purchase:					
T A & M B Graham				100,000	100,000(*f*)
Sechelt–Post Office–Construction					
**Contract: Gaines Construction Ltd Gibsons	156,323	1974-75		18,908	156,323(*f*)
Land Purchase:					
**G F & C B Lee					11,966(*f*)
**B B & C Development					24,966(*f*)
Slocan–Post Office–Construction and site acquisition					
Land Purchase:					
**Betty Toyota				4,844	5,044(*f*)
Steveston–D P W Marine Service Branch–Construction					
**Contract: Bengal Construction Co Ltd Burnaby	139,198	1975-76		139,198	139,198(*f*)

**Amends reporting in previous years' Public Accounts.

Location, contractor and project	Amount of contract	Year of contract	1975-76 Estimates	1975-76 Expenditures	Expenditures to date
	$		$	$	$
PUBLIC WORKS–*Continued*					
ACCOMMODATION PROGRAM–*Concluded*					
Single Purpose Buildings–*Concluded*					
Unlisted Projects–*Concluded*					
British Columbia–Concluded					
Surrey–Data Taxation Centre–Site acquisition					
Professional Fees:					
Grover Elliot Vancouver–Appraisal services				3,000	3,000
Penny and Keenleyside New Westminster–Appraisal services				3,200	3,200
McElhanney Associates Vancouver–Appraisal services				3,000	3,000
N D Lea and Associates Vancouver–Traffic consulting services				2,278	2,278
Roberts Bridge and Associates Vancouver–Appraisal services				3,797	3,797
Land Purchases:					
G F Brown–In Trust				937,274	937,274(*f*)
Johnson and Co–In Trust				474,984	474,984(*f*)
Surrey–Letter Carrier Depot (Newton)–Construction					
Contract: Manson Bros Ltd Burnaby	275,800	1975-76			
Professional Fees:					
G D Wylie New Westminster–Architectural				10,246	10,246(*f*)
Land Purchase:					
Ambassador Construction				140,807	140,807(*f*)
Vancouver–General Post Office–Elevator/Escalator System–Improve and modify					
Contract: Dover Corporation Canada Ltd Vancouver	190,800	1975-76		103,542	103,542
Vancouver–General Post Office–Fire protection sprinkler system					
Contract: Grinnel Fire Protection Systems Co Ltd Burnaby	944,433	1975-76		275,000	275,000
Vancouver–Postal Station 'A'–Alterations and improvements					
Contract: Seaward Construction Vancouver	127,969	1974-75			127,696(*f*)
Vancouver–Postal Station 'L'–Construction and site acquisition					
Land Purchase:					
Transport Canada				90,000	90,000(*f*)
White Rock–Mail Processing Plant–Construction					
Contract: Uliet Construction Ltd Vancouver Division Burnaby	498,504	1975-76		175,696	175,696
Professional Fees:					
Collins and Brockington Burnaby–Architectural				27,789	27,789(*f*)
Land Purchases:					
**Egar Enterprises					88,546(*f*)
**S K & M Y Chant					7,454(*f*)
**J Gillespie					16,508(*f*)
**A B McLean					7,395(*f*)
**Peace Arch Realty					10,058(*f*)
**M & Perry Sprunger					43,195(*f*)
**J Strickland					39,324(*f*)
**Weber Bros Realty					13,887(*f*)
Yukon Territory					
Whitehorse–Building 201 (Takhini)–Alterations and renovations					
Contract: Raymond Enterprises Ltd Abbotsford B C	160,295	1974-75			137,955
Advanced Planning					
Saskatchewan					
Maple Creek–Post Office					
Professional Fees:					
Don Walsh Architect Regina–Design				6,547	6,547
MARINE PROGRAM					
Industry Support					
Listed Projects					
Newfoundland					
Long Pond–Harbour improvements			300,000		
Contracts:					
Gid Sacrey Limited St John's	200,679	1973-74			200,679(*f*)
Metro Engineering & Construction Ltd St John's	465,594	1975-76		169,965	169,965
Professional Fees:					
Geotechnical Associates Ltd St John's–Water subsoil investigation				9,582	9,582
Ramea–Wharf			250,000		
Terrenceville–Wharf reconstruction					
Contract: Metro Engineering and Construction St John's	373,541	1974-75		2,458	373,541(*f*)

**Amends reporting in previous years' Public Accounts.

Location, contractor and project	Amount of contract	Year of contract	1975-76 Estimates	1975-76 Expenditures	Expenditures to date
	$		$	$	$
PUBLIC WORKS–*Continued*					
MARINE PROGRAM–*Continued*					
Industry Support–*Continued*					
Listed Projects–*Concluded*					
Nova Scotia					
Yarmouth–Wharf			2,300,000		
**Contract: McNamara Corporation Ltd Whitby Ont	3,074,596	1974-75		2,361,013	3,060,823
Professional Fees:					
Speed & Speed Halifax–Real estate appraisal					3,700(*f*)
New Brunswick					
Newcastle Wharf improvements			250,000		
Quebec					
Champlain–Remedial works			300,000		
Contracts:					
Trottier et Rivard Ste Anne de la Pérade	120,030	1974-75			120,030(*f*)
Dessureault & St-Arnaud Ltée Ste-Geneviève de Batiscan	181,206	1975-76		181,206	181,206(*f*)
Fort George–Remedial works			200,000		
Contract: Construction du St Laurent Villeneuve	1,277,250	1974-75			1,277,250(*f*)
Lanoraie–Remedial works			140,000		
Contract: Turnball Construction Inc Lavaltrie	116,873	1975-76		116,873	116,873(*f*)
Matane–Remedial works			260,000		
Contract: Rosaire Savard & Fils Ltée St Marc des Carrières	653,132	1974-75		425,310	653,132(*f*)
Miguasha–Wharf reconstruction			500,000		
Contract: Quebec Engineering Ltd Montreal	645,416	1974-75		523,614	645,416(*f*)
Sorel–Protection wall					
**Contract: Turnball Construction Lavaltrie	949,807	1973-74		100,188	876,821
Professional Fees:					
Terratech Ltée Montreal–Geotechnical studies				2,850	2,850(*f*)
Warnock Hersey Professional Services Ltd LaSalle–Inspection of sheet piling				2,743	2,743(*f*)
Ontario					
Thunder Bay–Harbour improvements			350,000		
Contracts:					
McNamara Corporation Whitby	499,221	1974-75		444,696	499,221(*f*)
McNamara Corporation Whitby					54,525
Northwest Territories					
Dredge Replacement			415,000		
MacKenzie River–Vertical control					
Professional Fees:					
Energy Mines and Resources–Geodetic Services of Canada Ottawa Ont				75,000	210,000
Norman Wells–Wharf			34,000		
Contract: Yukon Construction Co Ltd Edmonton Alta	672,733	1973-74		64,071	603,095
British Columbia					
Bella Bella–Wharf reconstruction					
**Contract: Leader Construction Co Ltd Calgary Alta	372,603	1973-74		7,408	351,693
Fair Harbour–Wharf and float			155,000		
**Contract: Alert Bay Pile Driving Co Alert Bay	326,800	1974-75		146,279	326,800(*f*)
Professional Fees:					
**Central Testing Burnaby–Engineering				8,564	14,781(*f*)
Fraser River–Albion Dyke renovations			160,000		
Fraser River–Channel profiling system			170,000		
Contract: Dillingham Corporation North Vancouver	271,130	1975-76		230,355	230,355
Port McNeil–Wharf reconstruction			280,000		
**Contract: Quadra Construction Co Vancouver	321,021	1974-75		166,221	321,021(*f*)
Tahsis–Wharf removal					
Contract: Quadra Construction Co Vancouver	123,135	1974-75			123,135(*f*)
Unlisted Projects					
Newfoundland					
Bay de Verde–Wharf reconstruction					
Contract: Babb Construction Ltd Harbour Grace	230,316	1973-74		23,303	230,316(*f*)
Main Brook–Wharf					
Contract: Hynes Construction Co Ltd Dunville	417,868	1975-76		163,156	163,156

**Amends reporting in previous years' Public Accounts.

Location, contractor and project	Amount of contract	Year of contract	1975-76 Estimates	1975-76 Expenditures	Expenditures to date
	$		$	$	$
PUBLIC WORKS–*Continued*					
MARINE PROGRAM–*Continued*					
Industry Support–*Continued*					
Unlisted Projects–*Concluded*					
Newfoundland–Concluded					
Main Brook–Wharf–*Concluded*					
Professional Fees:					
Atlantic Surveys Ltd St John's–Land survey				4,861	4,861
Saltons Brook–TNNP marine facility					
Professional Fees:					
Underwater Visual System Ltd St John's–Engineering				3,823	3,823
Prince Edward Island					
North Rustico–Retaining wall					
**Contract: Noye Raynor Ellerslie					71,380(f)
Red Head–Harbour improvements					
**Contract: Noye Raynor Ellerslie					12,933(f)
Quebec					
Chandler–Wharf improvements					
Contract: Gravel et Caux Inc Quebec					112,264
St Charles River–Spillways construction to complete					
**Contract: Les Constructions du St Laurent Ltd Villeneuve	208,233	1973-74		66,902	208,233(f)
Sorel–Harbour dredging					
Contract: Société de Dragage Richelieu Inc Montreal	127,111	1975-76		127,111	127,111(f)
Ontario					
Moose River–Capital dredging					
Contract: Ben Bee Diving and Marine Ltd St Catharines	198,348	1975-76		198,348	198,348(f)
Port Burwell–Shore protection					
Contract: Village of Port Burwell	175,000	1974-75		1,667	131,140(f)
Sarnia–Shore protection					
Contracts:					
Sarnia Indian Band Sarnia	153,000	1974-75		5,346	153,000(f)
City of Sarnia				3,304	3,304(f)
Saskatchewan					
Bushell–Wharf repair					
Contract: High Level Electric Co Ltd Prince Albert	117,193	1975-76		117,193	117,193
British Columbia					
Coal Harbour Vancouver Island–Wharf and float repairs					
Contract: Quadra Construction Co Vancouver	165,345	1975-76		165,345	165,345(f)
Fraser River–Fraser surrey container terminal approach					
Contract: Fraser River Pile Driving New Westminster	102,594	1975-76		102,594	102,594(f)
Fraser River–Hydraulic model study					
Professional Fees:					
**Western Canada Hydraulics Ltd Port Coquitlam–Engineering				169,390	235,042
Port Renfrew–Wharf repairs					
Contract: Greenlees Pile Driving Ltd Vancouver	157,381	1975-76		157,381	157,381
Sidney–New Survey Equipment–General use					
Contract: Canoes Cove Manufacturers Sidney	152,320	1975-76		137,532	137,532
Professional Fees:					
**Ross Laboratory Seattle Wash–Engineering				39,600	64,100
P S Hatfield Vancouver–Naval architect				3,500	3,500
Advance Planning					
Newfoundland					
Change Islands–Proposed Ferry Terminal site					
Professional Fees:					
Conception Bay Surveys & Services Ltd Holywood–Engineering				2,507	2,507
Come-By-Chance–Underwater survey of armour stone causeway					
Professional Fees:					
Alfonso Diving St John's–Survey				15,345	15,345
Farewell–Proposed Ferry Terminal site					
Professional Fees:					
Conception Bay Surveys & Services Ltd Holywood–Engineering				2,129	2,129
Goose Bay–Wharf extension investigation					
Professional Fees:					
Underwater Visual Systems Ltd St John's–Engineering				16,969	16,969

**Amends reporting in previous years' Public Accounts.

Location, contractor and project	Amount of contract	Year of contract	1975-76 Estimates	1975-76 Expenditures	Expenditures to date
	$		$	$	$
PUBLIC WORKS–*Continued*					
MARINE PROGRAM–*Continued*					
Industry Support–*Concluded*					
Advance Planning–*Concluded*					
Newfoundland–Concluded					
Main Brook–Wharf investigation					
Professional Fees:					
Atlantic Surveys Ltd St John's–Engineering				5,400	5,400
Eastern Technical Services St John's–Engineering				18,629	18,629
St Georges–Wave recorder					
Professional Fees:					
Department of Environment Hull Que–Engineering				3,532	3,532
Stephenville–Public wharf					
Professional Fees:					
**Underwater Visual Systems St John's–Sounding survey					9,507(*f*)
**Ramea-Survey-Atlantic Surveys St John's–Sounding survey					2,223(*f*)
Quebec					
Champlain–Protection works					
Professional Fees:					
George Gariépy Trois Rivieres–Land survey					2,900
Champlain–Wharf improvements					
Professional Fees:					
Cie Nationale de Forage Montreal–Borings					6,590
St Jean Port Joli–Wharf improvements					
Professional Fees:					
Terratech Ltée Montreal–Borings					11,451
Tadoussac–Wharf improvements					
Professional Fees:					
Cie Nationale de Forage Montreal–Borings					6,150
Water Level Control					
Unlisted Projects					
Quebec–Capital Region					
Angliers–Quinze Dam					
Professional Fees:					
P A Tremblay Ville-Marie–Sounding survey				4,800	4,800(*f*)
Ontario–Capital Region					
Ottawa–River pleasure craft navigation					
Professional Fees:					
**Pluritec Consultants Shawinigan Que–Feasibility study					41,807(*f*)
TRANSPORTATION AND OTHER ENGINEERING PROGRAM					
Transportation Facilities					
Listed Projects					
New Brunswick					
Matapedia–Interprovincial Bridge–New Brunswick–Quebec–Federal Government Share					
Contract: L J Gallant Construction Ltd Atholville				1,664	55,450(*f*)
Prince Edward Island					
Albany–Interchange			327,000		
Ontario–Capital Region					
Hawkesbury–Interprovincial Bridge			500,000		
General–Capital Region					
Ottawa-Hull–Alexandra Bridge–Major repairs			846,800		
Contract: C H Ross Construction Co Ltd	152,797	1975-76		152,797	152,797(*f*)
Professional Fees:					
C C Parker and Associates Hamilton	295,000	1975-76			
–Design				118,249	118,249
–Non-resident supervision				5,050	5,050
–Preliminary engineering				16,880	16,880
–Special services				12,058	12,058

**Amends reporting in previous years' Public Accounts.

Location, contractor and project	Amount of contract	Year of contract	1975-76 Estimates	1975-76 Expenditures	Expenditures to date
	$		$	$	$
PUBLIC WORKS–*Concluded*					
TRANSPORTATION AND OTHER ENGINEERING PROGRAM–*Concluded*					
Transportation Facilities–*Concluded*					
Listed Projects–*Concluded*					
Alberta					
Banff National Park–Four Laning Trans-Canada Highway			250,000		
Professional Fees:					
Lombard North Group Calgary–Environmental study	317,000				197,012
Glacier National Park–Snow shed			1,100,000		
Professional Fees:					
De Leuw Cather Edmonton–Engineering consultants					2,986(f)
Lombard North Group Calgary–Environmental study					3,000(f)
Ricketts Evers Barrass Simpson Ltd Calgary–Architectural	175,000	1975-76		43,375	43,375
British Columbia					
Mount Revelstoke National Parks–Paving Trans-Canada Highway			1,000,000		
Northwest Highway System–Reconstruction and paving mile 83.6 to 317			7,841,000		
Mile 83.6 to 94					
Contract: Dawson Construction Ltd Vancouver	1,697,498	1973-74		127,687	1,697,498
Professional Fees:					
R M Hardy and Associates Edmonton Alta–Construction management					3,854
Mile 292 to 300					
Contract: Edgeworth Construction and Rentals Ltd Prince George	1,606,541	1974-75		674,662	1,606,541
Mile 234 to 250					
Contract: Keen Industries Fort Nelson	250,601	1974-75		10,137	250,601(f)
Mile 206.7 to 230.8					
Contract: New West Construction Ltd Edmonton Alta	3,777,817	1972-73		365,420	3,777,817(f)
Mile 275 to 291					
**Contract: Tackama Forest Products Fort Nelson	154,551	1974-75		64,838	140,740
Northwest Highway System–Reconstruction of bridges			2,000,000		
Beaver River Bridge Mile 206 Alaska Highway					
Contract: Keen Industries Ltd Fort Nelson	122,179	1973-74			122,179(f)
Laird River Bridge Mile 496 Alaska Highway					
Contract: Central Fabricators Edmonton Alta	799,839	1975-76		647,662	647,662
Professional Fees:					
Swan Wooster Ltd Vancouver–Engineering				38,822	165,025
Muskwa River Bridge Mile 297 Alaska Highway					
Contracts:					
Dillingham Corporation of Canada Ltd North Vancouver					932,218(f)
**Dominion Bridge Co Ltd Vancouver	1,761,170	1974-75		(1,851)	1,761,170(f)
**Pine Tree Construction Burnaby	777,139	1974-75		664,959	771,758(f)
Professional Fees:					
**Gam-X Inspections Ltd North Vancouver–Consulting engineer				3,851	49,807(f)
Northwest Highway System–Rehabilitation due to flood damage					
Contracts:					
Bruce Rome Construction Whitehorse Y T	296,328	1974-75			296,328(f)
E Lobe Whitehorse Y T					198,109(f)
**Prism Enterprises Ltd Kelowna	220,549	1974-75		144,589	220,549(f)
Wedhorn Ventures Fort Nelson					245,956(f)
Professional Fees:					
Bottler Parish Trimble Vancouver–Engineering					8,000(f)
L Grimble Edmonton Alta–Engineering					2,295(f)
McNair Survey Vancouver–Surveyors					2,946(f)
Swan Wooster Vancouver–Engineering					3,019(f)
New Westminster–Repairs to railway bridge			1,000,000		
Contract: Canadian National Railway				1,109,730	1,109,730
Yukon Territory					
Northwest Highway System–Reconstruction and paving Mile 865 to 904 and 928 to 938			500,000		
Mile 883 to 904					
Contract: E Lobe Contracting Ltd Whitehorse	3,493,262	1975-76		2,840,420	2,840,420
Silver Creek Mile 1052 Alaska Highway					
Contract: Solro Construction Ltd Calgary Alta	160,955	1974-75			160,955(f)
LAND MANAGEMENT AND DEVELOPMENT PROGRAM					
Unlisted Projects					
Quebec					
Lachine Canal–Remedial works at weirs Nos 3 and 4					
Professional Fees:					
Compagnie Nationale de Forage et de Sondage Inc Montreal–Soil testing				4,700	4,700

**Amends reporting in previous years' Public Accounts.

Location, contractor and project	Amount of contract	Year of contract	1975-76 Estimates	1975-76 Expenditures	Expenditures to date
	$		$	$	$
REGIONAL ECONOMIC EXPANSION					
Newfoundland					
Ramea					
Foundation Company of Canada Ltd					
Water supply system	980,000	1973-74		259,843	668,426
Manitoba					
Beausejour					
W W Construction (1972) Ltd					
Water reservoir contract #3	235,600	1975-76		220,352	220,392(*f*)
The Pas					
Borger Industries Ltd					
Widening and surfacing main road	452,000	1973-74		5,763	446,599(*f*)
Borger Industries Ltd					
Street paving, Block E	247,100	1973-74		181,933	236,793(*f*)
Dauphin					
Dominion Construction & Arlington Lumber Ltd					
Watermains	517,685	1974-75		26,772	459,664
Arnason Construction Co Ltd					
Water Booster Station	252,948	1975-76		175,290	175,290
Selkirk					
Nelson River Construction Ltd					
Sewage Collection System	459,163	1973-74		24,314	444,493(*f*)
Greey Mixing Equipment Ltd					
Supply and delivery of sewage treatment	239,680	1974-75		88,704	88,704
Steinbach					
Diamond Ready Mix Concrete Ltd					
Water and sewage extensions	294,581	1974-75		204,093	252,997
Diamond Ready Mix Concrete Ltd					
Water and sewer extensions	334,003	1974-75		128,449	261,213
Steinbach					
A K Penner and Sons Ltd					
Primary Lift Station & Aeration Equipment	181,890	1974-75		133,015	169,055
Taillieu Construction Ltd					
Sewer extension	287,378	1974-75		52,093	257,118
Swan River					
Town of Swan River					
Iron Removal Plant and Reservoir Pipelines	202,914	1974-75		60,357	189,772
Bird Construction Company Ltd					
Iron Removal Plant and Reservoir	545,192	1975-76		503,340	503,340
Don Rowan and Sons					
Sewage Lagoon	161,700	1975-76		76,046	76,046
Arnason Construction Co Ltd					
Sewage Pumping Station & Force Main	297,000	1975-76		177,289	177,289
Winkler					
John P Enns Construction Ltd					
Water & Domestic Sewer Mains	104,176	1974-75		22,178	97,979(*f*)
John P Enns Construction Ltd					
Industrial Sub-Division Sewer and Water	319,923	1974-75		108,817	307,169(*f*)
Saskatchewan					
Assiniboia					
Bergman Foundations (1973) Ltd					
Utilities Extensions	158,412	1975-76		145,547	145,547
Double E E Construction					
Main Storage Dam and related works	767,102	1975-76		631,740	631,740
Bergman Foundations (1973) Ltd					
Reservoir Intakes, Pumphouse and Pipeline	196,491	1975-76		164,287	164,287
Esterhazy					
M & M (Mychasiw) Construction Ltd					
Modifications to Sewage Treatment Facilities–Earthwork	140,140	1975-76		131,865	131,865
Graham Construction Ltd					
Water Treatment Plant, Treated Water Storage Reservoir and Well Pumphouse Modifications	685,669	1974-75		229,912	660,854
Estevan					
Mid-City Contractors Ltd					
Water Treatment Plant Modifications	161,591	1975-76		108,295	108,295
City of Estevan					
Sewage Lagoon Centre	254,975	1974-75		1,974	254,482(*f*)
Harold Rowe Trenching & Excavating Water Mains	127,596	1975-76		42,881	42,881
Hudson Bay					
Piggott Construction Ltd					
Treated Water Storage Reservoir	151,430	1974-75		14,268	144,257

Location, contractor and project	Amount of contract	Year of contract	1975-76 Estimates	1975-76 Expenditures	Expenditures to date
	$		$	$	$
REGIONAL ECONOMIC EXPANSION–*Continued*					
Saskatchewan–Concluded					
Humboldt					
Smith Bros & Wilson Limited					
Water Treatment Plant & Reservoir	935,165	1975-76		229,201	229,201
Kamsack					
Shearer Construction Ltd					
Sewage Lagoon Construction	205,735	1975-76		203,615	203,615(*f*)
Prince Albert					
City of Prince Albert					
Water Trunk Main–River St East Phase II	139,172	1975-76		113,313	113,313
Rosetown					
Aurora Construction					
Water Treatment Plant Extension	190,066	1974-75		70,182	174,079
Shaunavon					
The Canada Gunite Company Ltd					
Water Storage Reservoir	145,570	1975-76		138,515	138,515(*f*)
Swift Current					
Baker's Electric Ltd					
Water & Sewage Pumping Stations	112,000	1974-75		24,511	108,577(*f*)
Swift Current					
Ivan Benkendorf Construction Ltd					
Water Main Extension 1974	215,292	1974-75		13,352	187,385
Weyburn					
City of Weyburn					
Sewage Force Main	247,000	1974-75		16,299	214,676
Wynyard					
Smith Bros & Wilson Ltd					
Reservoir, Pumphouses & Modifications to existing works	414,063	1975-76		402,738	402,738
Town of Wynyard					
Water Mains	124,455	1975-76		53,037	53,037
Lloydminster					
Trans-Canada Contractors (1973) Ltd					
Raw Water Pumphouse, Fire Pumps, Water Treatment Modifications	552,022	1974-75		65,736	475,437
Bell & Fountain Contractors Ltd					
Water Mains	499,641	1974-75		309,489	473,365
Maple Creek					
Greenslade's Welding & Construction Ltd					
Water Supply Main	221,104	1974-75		40,296	214,341(*f*)
Melville					
City of Melville					
Sewage Lagoon Expansion	242,693	1975-76		194,773	194,773
Moose Jaw					
City of Moose Jaw					
Watermains & Sanitary Sewer Mains	341,325	1973-74		1,388	317,441(*f*)
North Battleford					
City of North Battleford					
Water Treatment Expansion	463,000	1975-76		25,610	25,610(*f*)
North Battleford					
Quibell Trenchways Ltd					
Water Supply Line and Plant discharge main	172,039	1974-75		77,093	159,326(*f*)
Alberta					
Calgary					
Poole Const Ltd					
South Abutment, Main Weir and Sluiceway	2,261,650	1974-75		200,050	2,091,259(*f*)
Calgary					
Heede International Ltd					
Gates & Hoists	781,028	1974-75		156,950	762,775(*f*)
Brooks					
Richardson Brothers (Olds) Ltd					
Brooks Aqueduct					
Outlet Canal	234,610	1974-75		122,782	232,804(*f*)
Buildall Construction					
Brooks Aqueduct					
Railway Syphon Crossing	534,926	1974-75		103,456	534,527(*f*)
Coaldale					
Kenwood Engineering Const Ltd					
Extensions to Water Treatment Plant	342,170	1974-75		4,638	339,001(*f*)
Hanna					
Richardson Brothers (Olds) Ltd					
Canal Construction & Fox Lake Reservoir Improvements	191,009	1975-76		182,327	182,327(*f*)
Dyck Bros Construction Ltd					
Diversion Works & Fox Lake Reservoir Improvements	423,069	1975-76		405,111	405,111

Location, contractor and project	Amount of contract	Year of contract	1975-76 Estimates	1975-76 Expenditures	Expenditures to date
	$		$	$	$
REGIONAL ECONOMIC EXPANSION–*Concluded*					
Alberta–Concluded					
Leduc					
Terrain Construction Ltd					
Water Supply Main	718,437	1975-76		330,789	330,789
Redcliffe					
El-San Industries Ltd					
Raw Water Supply Main–1975	140,944	1975-76		74,330	74,330
Taber					
Ray Jones Const (Alberta) Ltd					
Raw Water Reservoir	225,755	1975-76		210,787	210,787
Rans Construction (1966) Ltd					
Supply Pipe Line	383,799	1975-76		370,485	370,485(*f*)
Cunningham & Shannon Ltd					
Treatment Plant Ext & Pumphouse	294,810	1975-76		466,468	466,468
Cunningham & Shannon Ltd					
Clear Water Reservoir	271,986	1975-76		138,875	138,875
SCIENCE AND TECHNOLOGY					
National Research Council of Canada					
ENGINEERING AND NATURAL SCIENCES RESEARCH PROGRAM					
Ontario					
Ottawa					
Computer system–NRC Computation Centre					
–Purchase of equipment for augmentation of computer system			150,000		
Contract: I B M Canada Ltd Toronto Ont	3,873,863	1969-70		149,523	3,873,862(*f*)
Extension to fire research laboratory			67,000		
*Professional fees: B E Pye Ottawa Ont–design and supervision				23,570	33,020
Rail test rig			991,000		
*Contract: Ottawa R & R Construction Ltd Ottawa Ont	801,051	1975-76		801,051	801,051
*Professional fees: Dobush Stewart Longpré Marchand Goudreau & Hein Ottawa Ont–design and supervision				17,077	47,977
Saskatchewan					
Saskatoon					
Building extension–Prairie Regional Laboratory			410,000		
*Contract: Bennett & White Western Ltd Edmonton Alta	1,453,376	1975-76		366,965	366,965
*Professional fees: Lombard North Group Winnipeg Man–architectural				1,507	1,507
J J McCartan & Assoc Saskatoon Sask–architectural				16,949	16,949
Saskmont Engineering Regina Sask–structural engineering				5,036	5,036
SECRETARY OF STATE					
National Museums of Canada					
Ontario					
Ottawa–Building of Halls of Animals 3/4 VMMB and exhibit structures in Halls of Animal					
Contractor: F E Cummings Construction Co Ltd Ottawa	763,822	1975-76	763,822	629,813	629,813
Ottawa–To construct Exhibit Structure in West Coast Culture West Hall Victoria MMB					
Contractor: Richard & B A Ryan Ltd Ottawa Ont	136,569	1975-76	136,569	136,569	136,569
Public Archives					
Alterations					
Contractor: Uni-Form Builders	199,706	1975	199,706	199,706	199,706

Note – Loan for fitting up (Tenant Services) costs for the Central Microfilm Unit of the Public Archives of Canada. As the Central Microfilm Unit is on a revolving fund and consequently a non-budgetory item, funds are to be provided on a loan basis from the department of Finance area amortized over a period of ten years. Expenditure incurred by the department of Public Works on behalf of the Central Microfilm Unit of the Public Archives of Canada.

*Contract awarded through Department of Public Works.

Location, contractor and project	Amount of contract	Year of contract	1975-76 Estimates	1975-76 Expenditures	Expenditures to date
	$		$	$	$
SOLICITOR GENERAL					
Correctional Services					
Atlantic Region					
Springhill Medium Security Institution					
–*recreation building Phase II					
Contract: Blunden Construction Ltd	**288,300	1973-74		1,659	288,300(*f*)
–*security construction					
Contract: Blunden Construction Ltd	**260,208	1973-74		990	260,208(*f*)
–*security lighting					
Contract: Roscoe Construction Ltd	132,190	1975-76		129,090	129,090
Dorchester Penitentiary					
–*mobile office units					
Contract: Patrick L Williams & Sons Ltd	**101,800	1974-75		34,603	101,800(*f*)
–*electrical renovations					
Contract: Brunswick Electric Ltd	**359,425	1974-75		104,795	359,425
Quebec Region					
Cowansville					
–*underground services replacements Phase II					
Contract: Jasmin Construction Inc	**184,053	1974-75		155,103	184,053(*f*)
–*guard tower construction					
Contract: Duquette Construction Ltée	**138,826	1974-75		26,719	138,826(*f*)
–*improved perimeter security lighting					
Contract: JSE Hall (Canada) Ltd	111,302	1975-76		111,302	111,302(*f*)
–*heating distribution system and site investment Phase III					
Contract: Langsner–Fuhrer Inc	108,893	1975-76		102,733	102,733
–*renovation of heating line Phase IV					
Contract: Somec Inc	252,530	1975-76		190,180	190,180
Laval					
–*roads for Leclerc Institution					
Contract: J Dufresne Asphalte Ltée	102,594	1973-74		66,884	102,594
–*guard tower construction					
Contract: Duquette Construction Ltée	**148,484	1974-75		52,257	148,484(*f*)
–*alterations to buildings A-12 and B-9					
Contract: Cité Construction Co Ltée	**270,181	1974-75		255,113	270,181(*f*)
–*addition and alterations, Phase I –Correctional Development Centre					
Contract: Seal Construction of Canada Ltd	**572,849	1974-75		510,644	572,849(*f*)
–*ventilation building 13 sprinklers buildings 2 and 20					
Contract: Tomas Construction Inc	190,109	1974-75		190,109	190,109(*f*)
–*leasehold improvements					
Contract: Immeubles le Carrefour Ltée	244,995	1975-76		111,591	111,591
–*conversion to RC Chapel					
Contract: Bour-jac Construction Ltée	335,686	1975-76		67,528	67,528
–*alteration Phase II –Correctional Development Centre					
Contract: Cegeco Design and Construction Ltd	946,880	1975-76		222,743	222,743
Ste Anne des Plaines					
–*rifle range					
Contract: Construction DLM Inc	150,737	1974-75		150,737	150,737(*f*)
–*climatisation of control post					
Contract: J Brissette Ltée	103,000	1975-76		60,208	103,000
–*modification to building U					
Contract: Alftar Construction Inc	144,465	1975-76		142,411	142,411
–*surface drainage RRC					
Contract: Alconex Ltd	129,157	1975-76		129,157	129,157
Laval–Cowansville–St Anne des Plaines					
–*security guard towers Phase II					
Contract: Alftar Construction Inc	**258,608	1974-75		39,787	258,608(*f*)
Ontario Region					
Beaver Creek					
–*new dining hall and kitchen					
Contract: Elrose Construction Company	228,255	1973-74		4,478	228,255(*f*)
–*external services for new complex					
Contract: Maio Excavators Ltd	228,363	1975-76		186,140	186,140
–*new activities centre					
Contract: Whitney Construction Ltd	294,132	1975-76		173,400	173,400
Collins Bay					
–*new sick bay					
Contract: TA Andre and Sons Ltd	446,845	1975-76		243,925	243,925
–*new portable classrooms					
Contract: Hugh Murray (1974) Ltd	212,727	1975-76		212,727	212,727(*f*)

*Contract awarded through Department of Public Works.
**Amends reporting in previous years' Public Accounts.

Location, contractor and project	Amount of contract	Year of contract	1975-76 Estimates	1975-76 Expenditures	Expenditures to date
	$		$	$	$
SOLICITOR GENERAL–*Continued*					
Correctional Services–*Continued*					
Ontario Region–Concluded					
Joyceville					
–*additional perimeter fencing					
Contract: Frost Steel and Wire Co Ltd	**466,568	1973-74		39,285	466,568(*f*)
–*new sally port control building					
Contract: James Kemp Construction Ltd	**123,493	1974-75		40,698	123,493(*f*)
–*new industries building					
Contract: M Sullivan and Sons Ltd	339,354	1975-76		326,286	326,286
–*new activities building					
Contract: James Kemp Construction Ltd	234,700	1975-76		43,316	43,316
–*industries building Phase I					
Contract: James Kemp Construction Ltd	293,600	1975-76		158,132	158,132
Kingston					
–*staff college addition					
Contract: Smith Building Systems and Supply Ltd	500,304	1973-74		7,044	500,304(*f*)
–*alterations to administration building B-8	**153,113	1974-75		42,078	153,113(*f*)
Millhaven					
–*new maximum security institution					
Contract: Argo Construction Ltd	**11,686,799	1968-69		54,022	11,686,799(*f*)
–*central heating plant and site services					
Contract: Argo Construction Ltd	**2,226,469	1969-70		2,704	2,226,469(*f*)
–*new isolation wall					
Contract: James Kemp Construction Ltd	125,556	1974-75		10,670	125,556(*f*)
–*new intermediate guard towers					
Contract: T A Andre and Sons Ltd	160,612	1975-76		160,612	160,612(*f*)
Prairie Region					
Bowden Alta					
–*officers mess and dining room					
Contract: Timcon Construction Ltd	241,341	1975-76		200,137	200,137
–*security guard tower					
Contract: Western Industrial Contractors Ltd	199,183	1975-76		182,767	182,767
–*renovations to building "5"					
Contract: Rise High Construction Company Ltd	228,451	1975-76		226,175	226,175
Edmonton Alta					
–*training academy alterations					
Contract: Bond and Leitch Ltd	128,272	1975-76		128,272	128,272
Prince Albert Sask					
–*new hospital psychiatric unit					
Contract: Pearson Western Ltd	**399,884	1973-74		637	399,884(*f*)
–*roadway construction Phase I					
Contract: Barzula and Burkasky Ltd	**161,300	1974-75		128,461	161,300(*f*)
–*roof and yard lighting					
Contract: P A Electric Service Centre Ltd	**230,936	1974-75		147,377	230,936
–*new lounge and dining room					
Contract: Pearson Western Ltd	658,092	1975-76		458,992	458,992
–*conversion of C-3 to dormitory					
Contract: High Line Electric Company Ltd	248,825	1975-76		248,825	248,825
–*roof and yard lighting					
Contract: P A Electric Service Centre Ltd	209,933	1975-76		180,711	180,711
–*administration building					
Contract: Pearson Western Ltd	563,956	1975-76		361,031	361,031
Saskatoon Sask					
–*regional psychiatric centre Phase II					
Contract: H J Tubby and Son Ltd	559,973	1975-76		466,473	466,473
–*regional psychiatric centre Phase I					
Contract: Flegel Construction	309,283	1975-76		309,283	309,283
Stony Mountain Man					
–*tower replacement					
Contract: H J Funk & Sons Ltd	**158,826	1974-75		23,061	158,826
–*piggery					
Contract: H J Funk & Sons Ltd	200,822	1975-76		140,667	140,667
Pacific Region					
Agassiz British Columbia					
–*maximum control institution					
Contract: Smith Brothers and Wilson Ltd	260,590	1975-76		31,982	31,982
Matsqui British Columbia					
–*electrical distribution system					
Contract: Paragon Electric Ltd	161,828	1975-76		145,754	145,754

*Contract awarded through Department of Public Works.
**Amends reporting in previous years' Public Accounts.

Location, contractor and project	Amount of contract	Year of contract	1975-76 Estimates	1975-76 Expenditures	Expenditures to date
	$		$	$	$
SOLICITOR GENERAL–*Continued*					
Correctional Services–*Concluded*					
Pacific Region–Concluded					
Matsqui British Columbia–*Concluded*					
–*improved fence and yard lighting					
Contract: C H E Williams Co Ltd	**138,340	1973-74		2,000	138,340(*f*)
–*perimeter security shelter					
Contract: Heal Electric Ltd	116,646	1975-76		166,646	116,646(*f*)
Mission British Columbia					
–*medium security institute					
Contract: Can Pittsburg Industries Ltd	368,929	1975-76		362,003	362,003
–*medium security institute					
Contract: Seaward Construction Ltd	171,657	1975-76		144,237	144,237
–*supply and install electrical systems					
Contract: Horizon Electric Ltd	**1,042,404	1974-75		891,188	1,008,444
–*supply and install communication fire alarm and security systems					
Contract: Pacific Communications Ltd	150,254	1974-75		141,288	141,288
–*supply and install mechanical systems					
Contract: Metromechanical Co Ltd	1,357,659	1974-75		1,223,247	1,275,164
–*supply and install door hardware					
Contract: Thos W Mackay & Son Ltd	148,011	1974-75		142,800	142,800
–*supply and install metal doors and frames					
Contract: Cambell and Grill Ltd	228,309	1975-76		216,497	216,497
–*utilities and site preparation					
Contract: Gar-West Service Ltd	**282,983	1974-75		43,132	282,983(*f*)
–*excavation and concrete forms					
Contract: Walter Cabott Construction Ltd	**1,268,139	1974-75		654,483	1,266,639
–*supply and install miscellaneous metals					
Contract: X L Iron Works Ltd	**184,536	1974-75		155,716	176,123
–*supply and install structural steel and joist					
Contract: Great West Steel Industries Ltd	**245,241	1974-75		32,228	245,241(*f*)
–*supply and install metal siding					
Contract: J K Campbell & Associates Ltd	**125,184	1974-75		72,184	125,184(*f*)
–*new medium security institution					
Contract: Aetna Roofing Ltd	152,494	1974-75		150,469	150,469
–*supply and install unit masonry					
Contract: Penderson & MacTaggart Ltd	**192,860	1974-75		157,147	192,860
–*supply and install tile work					
Contract: Darlington Haskins Ltd	160,604	1975-76		160,604	160,604
–*new medium security institution					
Contract: Dawson Color Center & Decorating	133,152	1975-76		80,680	80,680
–*food services					
Contract: Russel Food Equipment Ltd	172,256	1975-76		153,535	153,535
–*site development					
Contract: Jack Cewe Ltd	207,816	1974-75		88,643	88,643
–*supply and install fence and gates					
Contract: Tree Island Fence Co	**304,116	1974-75		204,313	267,307
New Westminster British Columbia					
–*alterations to buildings					
Contract: Seaward Construction Ltd	**320,284	1974-75		92,280	320,284(*f*)
–*boiler replacement					
Contract: Cal Van Engineering Ltd	230,728	1975-76		230,728	230,728(*f*)
William Head British Columbia					
–*sewage treatment plant					
Contract: Chew Excavating Ltd	319,907	1974-75		111,698	111,698
Royal Canadian Mounted Police					
New Brunswick					
St Quentin–*detachment building					
Contract: Brunswick Construction Ltd	249,084	1975-76		30,306	30,306
Nova Scotia					
Halifax–*divisional headquarters					
Contract: The Foundation Co of Canada	2,177,089	1973-74		81,675	2,170,139
Inverness–*purchase of land					
Contract: J R Deagle				6,000	6,000
Stellarton–*purchase of land					
Contract: Town of Stellarton				14,000	14,000
Newfoundland					
Bell Island–*detachment building					
Contract: Seabord Construction Ltd	407,300	1975-76		32,495	32,495
Mary's Harbour–*detachment building					
Contract: B V Woodworks Ltd	179,025	1973-74		1,483	179,025(*f*)

*Contract awarded through Department of Public Works.
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Location, contractor and project	Amount of contract	Year of contract	1975-76 Estimates	1975-76 Expenditures	Expenditures to date
	$		$	$	$
SOLICITOR GENERAL–*Continued*					
Royal Canadian Mounted Police–*Continued*					
Quebec					
Montreal–*1976 Montreal olympics					
Contract: Cité Construction Ltd	494,127	1975-76		494,127	494,127(*f*)
Ontario					
Rockliffe–*Canadian Police College					
Contract: Ron Engineering and Construction (Eastern) Ltd	8,501,711	1974-75		5,268,791	8,089,690
Manitoba					
Brandon–*purchase of land					
Contract: A W Hunt				34,556	34,556
Lynn Lake–*purchase of land					
Contract: Local Government district of Lynn Lake				5,759	5,759
Thompson–*construct hangar					
Contract: Malcom Construction (1970) Ltd	452,138	1975-76		335,188	335,188
Wabowden–*detachment building					
Contract: Arc Enterprises Ltd	600,260	1975-76		600,260	600,260
Saskatchewan					
Consul–*detachment building and garage					
Contract: Knutson Construction Co Ltd	142,549	1974-75		15,859	142,549
Coronach–*purchase of land					
Contract: George Hillier, H Woloski and D Walter				7,748	7,748
Fillmore–*detachment building					
Contract: Greig Construction Ltd	232,831	1975-76		35,989	35,989
Melfort–*purchase of land					
Contract: Town of Melfort				16,339	16,339
Prince Albert–*subdivision building					
Contract: Graham Construction Co Ltd	1,267,000	1975		314,645	314,645
Regina					
–*barrack block					
Contract: Buildall Construction Ltd	4,226,715	1975		3,362,872	3,486,602
–*alterations to electrical distribution					
Contract: Poole Construction Ltd	180,398	1975		460	180,398(*f*)
–*new main substation					
Contract: Comstock Int'l Ltd	396,496	1976		11,511	11,511
–*accommodation for female recruits Phase 2					
Contract: Hilsden & Co Ltd	217,501	1974-75		1,261	2,175(*f*)
–*emergency fire exits Crime Lab					
Contract: Neuls Construction	115,836	1974		41,942	115,836
Torquay–*detachment building					
Contract: Swertz Bros Construction	249,101	1975		220,135	220,135
St Walburg–*purchase of land					
Contract: Frank Simonat				9,229	9,229
Waskesiu–*detachment renovations					
Contract: Bomac Construction Ltd	287,144	1975		287,144	287,144
Alberta					
Cardston–*purchase of land					
Contract: Town of Cardston				45,247	45,247
Elk Point–*detachment building					
Contract: Fraser and Sons Const Ltd	239,400	1974-75		86,250	239,400(*f*)
Ft Chipewyan–*detachment accommodation					
Contract: West-Court Development Ltd	752,822	1975		360,581	360,581
Ft McMurray–*purchase of land					
Contract: Alta Housing Corporation				8,467	8,467
Valleyview–*detachment building					
Contract: Joslyn & Olsen Construction Ltd	435,784	1975		165,748	165,748
British Columbia					
Alert Bay–*detachment building					
Contract: Seaward Construction Ltd	426,586	1975-76		122,862	122,862
Alert Bay–*purchase of land					
Contract: Alexander, Guest, Wolfe, Holburn, Beaudin in trust				23,000	23,000
Armstrong–*purchase of land					
Contract: Crown Zellerback Canada Ltd				29,601	29,601
Boston Bar–*detachment building					
Contract: Commercial Construction Co Ltd	236,005	1975-76		192,574	192,574
Burns Lake–*renovations to detachment					
Contract: Derell Construction Co Ltd	145,181	1974-75		143,918	143,918

*Awarded through the Department of Public Works.

Location, contractor and project	Amount of contract	Year of contract	1975-76 Estimates	1975-76 Expenditures	Expenditures to date
	$		$	$	$
SOLICITOR GENERAL–*Concluded*					
Royal Canadian Mounted Police–*Concluded*					
British Columbia–Concluded					
Chase–*detachment renovations					
Contract: David Howrie Ltd	437,619	1975-76		353,411	353,411
Hope–*purchase of land					
Contract: Holmes, Isherwood				10,797	10,797
Hope–*purchase of land					
Contract: M L Leoppky				18,823	18,823
–*purchase of land					
Contract: E Rogers				31,257	31,257
Kamloops–*purchase of land					
Contract: Charles Fudler				18,500	18,500
Lytton–*purchase of land					
Contract: Marie A Medori				35,000	35,000
Smithers–*detachment building					
Contract: Raymond Enterprises Ltd	418,786	1973-74		418,786	418,786
Smithers–*purchase of land					
Contract: Town of Smithers				16,000	16,000
Tofino–*purchase of land					
Contract: Maquina Hotel Co Ltd				10,043	10,043
Ucluelet–*purchase of land					
Contract: J C Boyd				7,836	7,836
Vancouver–*Fairmont barracks					
Contract: H Ha	1,608,802	1973-74		1,608,802	1,608,802
Vanderhoof–*new detachment					
Contract: Wayne Watson Construction Ltd	424,076	1975-76		26,065	26,065
Northwest Territories					
Clyde River–*detachment building					
Contract: Atco (Québec) Ltée	113,548	1974-75		8,100	113,548(*f*)
Ft Simpson–*detachment building					
Contract: Covan Const Ltd	844,891	1975		280,761	280,761
Yukon Territory					
Ross River–*purchase of land					
Contract: Reid Newson				7,825	7,825
Whitehorse–*subdivision headquarters					
Contract: Walter Cabott Construction	2,230,693	1975-76		1,299,877	1,299,877
SUPPLY AND SERVICES					
Quebec					
Hull–New Building					
Contractor: Department of Public Works	2,059,460	1975-76	2,059,460	804,038	804,038
Department of Supply and Services Bureau of Management Consulting T. B. 738167	2,931,426	1976-77			
TRANSPORT					
HEADQUARTERS PROGRAM					
Ontario					
Cornwall–Transport Canada Training Institute					
*American Air Filter of Canada Ltd					
Decentralized closed loop heat pumps	749,480	1975-76	1,000,000	749,480	749,480
*Baltimore Aircoil of Canada					
Closed circuit coolers	189,835	1975-76	189,835	189,835	189,835
*Bird Construction Co Ltd					
Construction management services for the design and construction	499,969	1974-75	185,000	149,991	180,634
Built Environment Co-Ordinators Ltd					
Consulting Services	120,675	1973-74	9,628	9,628	120,311(*f*)**
Equipment coordination	270,000	1975-76	70,000	54,063	54,063
*Dominik Thompson Laframboise Malette					
Professional fees–Architects and Engineers	1,384,000	1974-75	800,000	670,914	912,520
*Ellis Don Ltd					
Foundation–Academic East	815,266	1975-76	325,000	290,836	290,836
*Great West Steel Industries Ltd					
Structural Steel–Academic Wing	984,386	1975-76			
*Kurtz & Steel Ltd					
Project control	508,360	1974-75	250,000	162,696	193,854
*Ottawa R & R Construction Ltd					
Foundations–Academic West	248,252	1975-76	248,252	235,752	235,752
Foundations–Residences Two and Three	156,252	1975-76	45,000	34,309	34,309
*West Front Construction Ltd					
Site utilities–Phase 1	560,436	1975-76	500,000	472,779	472,779

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Location, contractor and project	Amount of contract	Year of contract	1975-76 Estimates	1975-76 Expenditures	Expenditures to date
	$		$	$	$
TRANSPORT—*Continued*					
MARINE TRANSPORTATION PROGRAM					
Newfoundland					
Argentia					
New-Lab Pre-Engineering Structures Ltd					
Construction of utility building	116,404	1974-75	4,500	4,500	116,404(*f*)
Come By Chance					
Decca Radar Canada (1967) Ltd					
Harbour radar surveillance system	**925,639	1973-74	1,531	1,531	925,425
Corner Brook					
*Foundation Maritimes					
Transit shed extension	**774,966	1974-75	149,855	149,855	774,966(*f*)
St John's					
Canadian National (Newfoundland) Dockyard					
Refit and drydocking of *CCGS Alert*	104,266	1975-76	124,000	104,266	104,266(*f*)
Refit and drydocking of *CCGS Edward Cornwallis*	158,309	1975-76	157,000	158,309	158,309(*f*)
Refit of *CCGS Sir Humphrey Gilbert*	161,033	1975-76	161,033	161,033	161,033(*f*)
Refit and drydocking of *CCGS Wolfe*	191,139	1975-76	210,000	191,139	191,139(*f*)
New Brunswick					
Dalhousie					
*Foundation General Engineering Construction					
Construction of Cargo Wharf and Warehouse	**7,742,144	1973-74	1,866,294	1,866,294	7,742,144(*f*)
*Golder Associates Toronto Ont					
Professional Fees: Engineering service	2,479	1975-76	2,479	2,479	2,479
*Henry J Kaiser Ltd Montreal Que					
Professional Fees: Engineering service	**675,000	1973-74	187,678	187,678	738,538
*Neill and Gunter Limited Fredericton NB					
Professional Fees: Engineering service	2,141	1975-76	2,141	2,141	2,141
*Supply and Services Ottawa Ont					
Professional Fees: Audit service	40,275	1975-76	40,275	40,275	40,275
*Verreault Navigation Inc					
Dredging	375,912	1975-76	375,912	375,912	375,912(*f*)
*VME Associates Limited					
Professional Fees: Engineering service	3,020	1975-76	3,020	3,020	3,020(*f*)
Miramachi					
*Environment Ottawa					
Miramachi Bay Channel Study					
Professional Fees: Water quality service	8,000	1975-76	6,421	6,421	6,421
*Manpower Temporary Services Ottawa Ont					
Professional Fees: Stenographic services	12,000	1975-76	8,095	8,095	8,095
*Subsurface Surveys Ltd Fredericton NB					
Professional Fees: Foundation investigation	25,000	1975-76	24,977	24,977	24,977
*X Pent Selection Services Saint John NB					
Professional Fees: Personnel consultants	22,000	1975-76	7,779	7,779	7,779
Saint John					
Decca Radar Canada (1967) Ltd					
Harbour radar surveillance system	**915,434	1974-75	470,000	505,000	610,000
W E Kelly Limited					
Renovations Saint John Coast Guard base	**131,884	1974-75	80,000	80,452	131,884(*f*)
Southwest Head					
Road wideming					
*Walter E Murphy St Stephens NB					
Professional Fees: Consulting engineer service	3,277	1975-76	3,277	3,277	3,277
Nova Scotia					
Dartmouth					
Blunden Construction Ltd					
Renovations to buoy workshop Dartmouth Coast Guard base	**142,739	1974-75	113,300	122,745	142,739(*f*)
Hawker Industries Ltd					
Refit and drydocking of *CCGS Narwhal*	172,969	1975-76	146,000	172,969	172,969(*f*)
Refit and ice damage repairs to *CCGS Louis S St Laurent*	117,959	1975-76	484,000	117,959	117,959(*f*)
Refit and repairs to *CCGS John A MacDonald*	345,411	1975-76	234,000	345,411	345,411(*f*)
Refit and repairs to *CCGS Labrador*	437,864	1975-76	340,000	437,864	437,864(*f*)
Halifax					
Decca Radar Canada (1967) Ltd					
Harbour radar surveillance system	588,198	1972-73	4,600	868	584,424
Hawker Siddeley Canada Limited					
Refit of *CCGS Walter E Foster*	196,506	1975-76	224,000	196,506	196,506(*f*)
Refit of *CCGS John Cabot*	218,619	1975-76	218,619	218,619	218,619(*f*)
Refit of *CCGS John Cabot*	**135,156	1974-75	92,790	92,790	135,156(*f*)
Pointe Edward					
*Beer Construction Ltd					
Recreation Buildings	115,844	1974-75	5,686	5,686	115,844

*Contract awarded through Department of Public Works.
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Location, contractor and project	Amount of contract	Year of contract	1975-76 Estimates	1975-76 Expenditures	Expenditures to date
	$		$	$	$
TRANSPORT–*Continued*					
MARINE TRANSPORTATION PROGRAM–*Continued*					
Nova Scotia–Concluded					
Shelburne					
Shelburne Marine PTD					
Refit and drydocking of *CCGS Tupper*	112,715	1975-76	123,000	112,715	112,715(*f*)
Strait of Canso					
*Environment Ottawa Ont					
Professional Fees: Feasibility study	25,000	1975-76	22,969	22,969	22,969
*TM Mulvihill Ottawa Ont					
Professional Fees: Feasibility study	2,236	1975-76	2,236	2,236	2,236
*Systems Dimensions Ltd Ottawa Ont					
Professional Fees: Computer usage	7,486	1975-76	7,486	7,486	7,486
Quebec					
Batiscan					
St Maurice Dredging (1966) Ltd					
Dredging	135,379	1975-76	135,379	135,379	135,379(*f*)
L'Île aux Vaches					
Ruliff Grass Ltd					
Construct a pillar	408,882	1975-76	408,882	408,882	408,882
Montreal					
Canadian Vickers					
Major repairs to *CCGS Skua*	102,453	1975-76	102,453	75,084	75,084
Ideal Electric Welding					
Construct 36 buoys	198,000	1975-76	198,000	198,000	198,000(*f*)
J & R Weir					
Major repairs to *CCGS D'Iberville*	203,732	1975-76	203,732	203,732	203,732(*f*)
*De Foy Construction Inc					
Construction of administration building Queen's wharf	**2,585,109	1974-75	971,070	971,070	2,585,109
*Atec Ste-Foy Que					
Professional Fees: Consulting service	**425,000	1970-71	35,060	35,060	35,060
*Delmont Construction Ltd					
Construction of administration building	**1,533,879	1972-73	484	484	1,533,879(*f*)
Construction of heliport and garage	**550,467	1972-73	1,850	1,850	550,467(*f*)
*Boulay, Leclerc & Picard Ste-Foy Que					
Professional Fees: Consulting service	7,000	1975-76	5,755	5,755	5,755
St-Jean					
Richelieu McNamara Porter Consortium					
Dredging	**19,330,515	1971-72	406,564	406,564	19,330,515(*f*)
Ste Petronille					
Richelieu McNamara Porter					
Dredging	**1,450,000	1974-75	941,604	941,604	1,404,441
Ontario					
Lake Erie					
McQueen Marine Ltd					
Construct Pelee Passage lighthouse	785,090	1974-75	630,700	404,552	404,552
Lower Lake George					
*Seaway Dredge and Dock Co					
Construct buoy depot	**127,585	1974-75	4,868	4,868	146,731(*f*)
Parry Sound					
Grinnell Fire Protection Systems Co Ltd					
Design and install sprinkler system	18,545	1975-76	18,545	16,690	16,690
*Edward J Cuhaci Ottawa Ont					
Professional Fees: Design and supervision of Prescott complex	150,480	1973-74	75,240	75,240	112,860
British Columbia					
Esquimalt					
Yarrows Ltd					
Refit and drydocking *CCGS Vancouver*	101,554	1975-76	140,000	101,554	101,554(*f*)
Victoria					
*Cleveland Wrecking Co					
Coast Guard Base Demolition Phase III	**178,882	1974-75	79,270	79,270	178,820(*f*)
*Consultant Ltd Victoria					
Professional Fees: Engineering services	10,000	1975-76	5,037	5,037	5,037
*Greenless Piledriving Co Ltd					
Phase IV Wharf	969,750	1975-76	461,501	461,501	461,501
*Webb and Trace Ltd					
Phase V Heliport	190,777	1975-76	190,777	190,777	190,777(*f*)
Williams Lake					
Guran Construction Co Ltd					
Loran C Building Phase I	314,471	1975-76	30,886	30,886	30,886

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Location, contractor and project	Amount of contract	Year of contract	1975-76 Estimates	1975-76 Expenditures	Expenditures to date
	$		$	$	$
TRANSPORT—*Continued*					
MARINE TRANSPORTATION PROGRAM—*Concluded*					
Northwest Territories					
Hay River					
Prairie West Construction Ltd					
Electrical and mechanical works to Coast Guard building	**258,117	1973-74	145,671	145,671	258,117(*f*)
Strathcona Sound					
*Transport Winnipeg Man					
Professional Fees: Consulting service	12,000	1975-76	10,854	10,854	10,854
*National Research Council					
Professional Fees: Engineering services	15,000	1975-76	12,856	12,856	12,856
General					
Various					
Anthony Foster Aircraft and Marine Ltd					
2-5KNV Transmitters	111,903	1975-76	111,903	111,903	111,903(*f*)
Arctec Canada Ltd					
Test Program for CCG icebreaker	145,300	1975-76	115,840	115,840	115,840
Aviation Electric Ltd					
Purchase ship navigation trainer	365,281	1975-76	109,584	109,584	109,584
Atomic Energy of Canada					
Study of application of nuclear power to a polar icebreaker	130,000	1974-75	133,288	133,288	133,288(*f*)
Bell Helicopter Co					
Supply of spare parts	875,000	1975-76	200,999	200,999	200,999
Bell Helicopter					
Model 206B Jet Ranger II Helicopter	204,815	1975-76	203,504	203,504	203,504(*f*)
BP Oil Ltd					
Vikoma seapack vessels	242,192	1975-76	242,192	242,192	242,192(*f*)
Breton Industrial and Marine Ltd					
Build 65′ aluminum pilot vessel	**419,590	1974-75	354,344	354,344	414,231
Build two pilot boats	512,047	1972-73	5,120	5,120	512,047(*f*)
Burrard Dry Dock Co Ltd					
Build two "R" class icebreakers	70,622,706	1975-76	10,591,265	10,591,265	10,591,265
Canadian General Electric Co Ltd					
One propulsion machinery package for "R" class icebreaker	**4,293,287	1973-74	782,119	782,119	3,727,495
Carmen Emery Contracting					
Construct Heliport on Red Rock lighthouse	68,000	1975-76	33,000	33,000	33,000
Collins Radio Co of Canada Ltd					
HF/SSB communications system	**1,925,792	1972-73	608,418	608,418	1,919,099
Computing Devices Co					
Electronic Parts and Spares	**125,870	1974-75	125,088	125,088	125,870(*f*)
Decca Radar Canada					
XBand and SBand radar systems	152,695	1975-76	151,741	151,741	151,741
Eastern Equipment Ltd					
Construct four 44′ shorebased lifeboats	**1,042,788	1973-74	364,345	364,345	1,042,788(*f*)
German & Milne					
Polar icebreaker study and design	**1,001,556	1974-75	593,778	593,778	767,924
Leigh Instruments Ltd					
Vessel traffic management system	7,056,000	1975-76	66,000	66,000	66,000
Motorola Electronic Sales Ltd					
Electrical spares and equipment	251,024	1975-76	226,821	226,821	226,821
Nanisivik Mines Ltd					
Construct a public cargo shipping wharf at Strathcona Sound	3,800,000	1974-75	1,078,867	1,078,867	1,625,233
Nautical Electronic Laboratories Ltd					
Twenty four marine transmitters and spares	771,389	1975-76	288,521	288,521	288,521
*Ocean Engineering Consultants Inc					
Professional Fees: Consulting services	20,500	1975-76	20,132	20,132	20,132
Riverton Boat Works Ltd					
Supply one twin screw buoy tender	**1,641,547	1974-75	747,260	747,260	1,617,260
Seaway Dredge & Dock Co Inc					
Construct rock anchors at Vidal Shoal	22,000	1975-76	22,000	11,000	11,000
Trans Arctic Holdings Ltd					
Installation and distribution of electric power	28,975	1975-76	30,000	28,975	28,975(*f*)
Vacusan Systems Ltd					
Vacuum sewage system for *CCGS D'iberville*	138,853	1975-76	119,901	119,901	119,901
Vacuum sewage system for *CCGS Simon Fraser and CCGS NB McLean*	257,914	1975-76	199,548	199,548	199,548
W F Walsh Ltd					
Sanitary system replacement on *CCGS Alexander Henry*	148,279	1975-76	148,174	148,174	148,174
The Wind Turbine Co of Canada Ltd					
Loran C project	103,000	1975-76	103,000	103,000	103,000(*f*)

*Contract awarded through Department of Public Works.
**Amends reporting in previous years' Public Accounts.

Location, contractor and project	Amount of contract	Year of contract	1975-76 Estimates	1975-76 Expenditures	Expenditures to date
	$		$	$	$
TRANSPORT—*Continued*					
AIR TRANSPORTATION PROGRAM					
Newfoundland					
Goose Bay					
Black and MacDonald					
Airport Lighting	380,510	1975-76	384,000	380,510	380,510(*f*)
Boudreau Sheet Metal					
Repairs to Roofs	234,715	1975-76	235,000	234,715	234,715(*f*)
St John's					
C C M Construction					
Foundation and Steel	155,920	1975-76	160,000	155,920	155,920(*f*)
Extension Air Terminal	407,100	1974-75	30,000	26,400	407,100(*f*)
Beck Construction					
Construct Operations Building and Tower	1,201,304	1973-74	90,000	85,904	1,201,304(*f*)
J L Guerette Ltd					
Field Lighting	359,600	1974-75	320,000	304,802	304,802
Westinghouse Canada Ltd					
Electrical Power Centre	269,000	1975-76	300,000	269,000	269,000(*f*)
Air Field Lighting Control	222,906	1975-76	225,000	222,906	222,906(*f*)
Stephenville					
MacQuarrie Construction					
Renovate Air Navigation Facilities	118,200	1975-76	120,000	70,002	70,002
Prince Edward Island					
Charlottetown					
Island Construction					
Overlay Runway	160,401	1975-76	165,000	160,401	160,401(*f*)
Nova Scotia					
Halifax					
Cambrian Construction					
Additional Development at Airport	402,500	1975-76	75,000	75,000	396,000
MacAlpine of Newfoundland					
Extend Terminal Building	2,440,800	1975-76	2,500,000	2,119,300	2,119,300
Modern Construction Ltd					
Re Construct Apron	2,209,400	1974-75	650,000	658,200	2,209,400(*f*)
Robb Engineering					
Supply and Install Structural Steel	350,900	1974-75	151,000	150,900	350,900(*f*)
Western Plumbing and Heating					
Replace Boilers	160,800	1975-76	50,000	49,700	49,700
New Brunswick					
Charlo					
Delta Electric Co Ltd					
Field Lighting	206,600	1975-76	186,700	156,100	156,100
Fredericton					
Forbes and Sloat Ltd					
Rebuild Runway	817,100	1975-76	810,000	806,704	806,704
Moncton					
Eastern Paving					
Resurface Runway	636,600	1975-76	600,000	595,504	595,504
Riverview					
Century Construction					
Foundation Air Traffic Centre	510,000	1975-76	500,000	510,000	510,000(*f*)
A C Mullet Ltd					
Air Traffic Centre	3,858,700	1975-76	2,000,000	1,819,500	1,819,500
Saint John					
Maxim Electrical Construction					
Field Lighting	125,700	1975-76	130,000	125,700	125,700(*f*)
Ocean Steel					
Erect Structural Steel	275,500	1975-76	275,000	275,500	275,500(*f*)
Quebec					
Baie Comeau					
Norbec Ltd					
Improve Airport Water Supply	118,000	1974-75	27,800	35,200	118,000(*f*)
Blanc Sablon					
Lang Construction					
Enlarge Parking Apron	285,900	1975-76	250,000	259,700	259,700
Overlay Runway	150,000	1974-75	300,000	270,000	117,000
Runway Extension	825,100	1974-75	80,000	72,500	825,100(*f*)
Mirabel					
Bail Ltd					
Construct Control Tower	2,687,100	1973-74	400,000	379,900	2,687,100(*f*)

Location, contractor and project	Amount of contract	Year of contract	1975-76 Estimates	1975-76 Expenditures	Expenditures to date
TRANSPORT–*Continued*	$		$	$	$
AIR TRANSPORTATION PROGRAM–*Continued*					
Quebec–Concluded					
Mirabel–*Concluded*					
RLR Construction					
Install Doppler Visual Range	333,900	1974-75	75,000	68,300	316,600
Montreal					
Duranceau Ltd					
Construct Traffic Control Building	4,230,000	1974-75	2,800,000	2,741,000	4,013,600
Quebec					
Poudrier and Bouley Ltd					
Modification Air Terminal Building	488,370	1973-74	1,500	1,493	488,370(*f*)
Clotures Ltd					
Security Fencing	130,900	1974-75	70,000	69,500	128,800
Ontario					
London					
Ambro Materials and Construction					
Airport Expansion	3,909,278	1974-75	10,000	6,067	3,909,278(*f*)
Towland 1970 Ltd					
Strengthen Runway	890,041	1975-76	900,000	870,349	870,349
Sault Ste Marie					
Ellwood Robinson Ltd					
Sewage Collector	127,326	1975-76	130,000	126,597	126,597
Timmins					
Ambro Materials and Construction					
Improve Airport	2,882,179	1975-76	2,900,000	2,882,179	2,882,179(*f*)
Toronto					
Ambro Materials and Construction					
Air Traffic Centre	618,008	1975-76	600,000	511,147	511,147
Greco Construction Ltd					
Glide Path	103,429	1975-76	110,000	95,550	95,550
Windsor					
Marentette Brothers					
Overlay Runway	107,896	1975-76	110,000	107,896	107,896(*f*)
Manitoba					
Churchill					
Mulder Bros Ltd					
Overlay Runway	1,373,342	1975-76	165,000	161,713	161,713
St Andrews					
Nelson River Construction					
Sewage Treatment Plant	270,309	1975-76	270,000	218,703	218,703
Thompson					
Peter Leitch Construction					
Construct Control Tower	346,042	1973-74	15,000	14,237	346,042(*f*)
Saskatchewan					
La Ronge					
Asphalt Services Ltd.					
Develop New Airport	2,536,376	1974-75	1,400,000	1,339,082	2,264,489
Water Bomber Base	369,463	1974-75	125,000	129,297	225,600
Regina					
Bird Construction					
Renovations to Terminal Building	351,167	1973-74	15,000	14,908	351,167(*f*)
Saskatoon					
Poole Construction					
New Terminal Building	2,716,074	1973-74	930,000	925,977	2,584,957
Asphalt Services					
Roads and Car Park	212,358	1973-74	35,000	30,247	197,443
Piggott Construction					
Additional Development at Airport	391,039	1973-74	17,000	16,170	391,039(*f*)
Alberta					
Calgary					
Beaver Construction					
Airport Parking Apron	6,178,368	1974-75	3,268,000	1,585,016	2,721,143
Cana Construction					
Services Building	4,976,408	1975-76	1,650,000	3,084,837	3,084,837
Air Terminal Building	59,202,043	1975-76	22,990,406	21,323,450	21,323,450
Roadways	4,088,410	1975-76	350,000	570,131	570,131
Conforce Products					
Air Terminal Building	8,165,229	1974-75	5,942,667	4,020,075	6,131,508
De Vries Construction					
Water and Sewage System	552,682	1975-76	527,794	552,682	552,682(*f*)

Location, contractor and project	Amount of contract	Year of contract	1975-76 Estimates	1975-76 Expenditures	Expenditures to date
	$		$	$	$
TRANSPORT–*Continued*					
AIR TRANSPORTATION PROGRAM–*Continued*					
Alberta–Concluded					
Calgary–*Concluded*					
Foundation Company					
Air Terminal Building	2,975,714	1974-75	1,001,784	922,364	2,975,714(*f*)
Firehall	425,863	1975-76	410,147	425,863	425,863(*f*)
Huber Electric					
Installation of Runway Lights	283,445	1974-75	106,646	127,785	283,445(*f*)
Miller Cartage and Contracting					
Roadways	823,028	1974-75	273,670	269,708	823,028(*f*)
Rowland Construction					
Pumping Station Reservoir	482,800	1974-75	273,670	159,376	468,506
Standard General Construction					
Roadways	207,864	1975-76	192,867	207,864	207,864(*f*)
Paving	1,847,826	1975-76	250,000	159,926	159,926
Reseal Concrete Joints	112,941	1975-76	115,941	105,963	105,963
Edmonton					
Alta–West Construction					
Terminal Surveillance Radar	134,166	1974-75	5,063	11,140	134,166(*f*)
Oxford Construction					
Air Terminal Building	291,814	1975-76	281,492	291,814	291,814(*f*)
Peace River					
Yukon Construction					
Reconstruction of a Runway	407,535	1974-75	176,363	213,198	407,535(*f*)
Villeneuve					
Standard General Construction					
Construction of Runways	857,965	1975-76	857,965	482,049	482,049
British Columbia					
Campbell River					
Heal Electric					
Instrument Landing System	273,536	1975-76	220,000	57,083	57,083
Castlegar					
Dallas Construction					
Traffic Control Tower	319,477	1975-76	316,000	319,477	319,477(*f*)
Cranbrook					
Dallas Construction					
Fire Hall	122,210	1975-76	120,000	107,097	107,097
Kirkwood Construction					
Air Terminal Building	533,118	1974-75	22,600	22,556	533,118(*f*)
Fort Nelson					
Waywind Industries					
Airport Lighting	175,507	1974-75	5,000	5,344	175,507(*f*)
Fort St. John					
Columbia Butulithic					
Paving Runway	889,576	1974-75	450,000	458,496	889,576(*f*)
Kamloops					
Dawson Construction	191,450	1975-76	191,450	189,945	189,945
Pitt Meadows					
Kany Construction					
Sanitary Sewer System	109,652	1974-75	12,000	11,730	109,652(*f*)
Prince George					
Columbia Butulithic					
Resurface Runway	623,110	1975-76	500,000	399,286	399,286
Al Kos Construction					
Runway Extension	527,995	1974-75	469,100	462,025	527,995(*f*)
Terrace					
Dawson Construction					
Runway Repairs	1,710,737	1974-75	425,000	426,189	1,710,737(*f*)
Victoria					
Dura Construction					
Sewage System	474,535	1975-76	366,800	355,997	355,997
Vancan Industries					
Airport Security Fence	161,665	1974-75	110,000	108,501	161,665(*f*)
Northwest Territories					
Baker Lake					
S K Construction					
Road	123,734	1975-76	124,000	123,734	123,734(*f*)
Fort Good Hope					
Yukon Construction					
Visual Range	162,475	1974-75	90,000	88,275	162,475(*f*)

Location, contractor and project	Amount of contract	Year of contract	1975-76 Estimates	1975-76 Expenditures	Expenditures to date
	$		$	$	$
TRANSPORT–*Continued*					
AIR TRANSPORTATION PROGRAM–*Concluded*					
Northwest Territories–Concluded					
Fort Simpson					
Poole Construction					
Paving	2,326,406	1975-76	2,000,000	2,087,878	2,087,878
Huber Electric					
Runway Lighting	103,102	1974-75	65,000	64,148	121,822(*f*)
Hay River					
H H Plumbing					
Services Building	147,610	1975-76	145,000	148,610	147,610(*f*)
Huber Electric					
Runway Lighting	128,295	1975-76	110,000	105,486	105,486
Everall Construction					
Runway Repairs	229,550	1975-76	230,000	208,279	208,279
Rankin Inlet					
Tower Company					
Runway Repairs	635,180	1975-76	320,000	319,446	319,446
Strathcona Sound					
Nanisivik Mines					
Develop New Airport	3,515,000	1974-75	650,000	635,094	697,902
Yellowknife					
Poole Construction					
Firehall	363,830	1975-76	350,000	339,090	339,090
General					
Headquarters					
Canadian General Electric					
Supply of Radio Link Systems	213,268	1973-74	40,000	48,848	213,268(*f*)
CAE Electronics					
Joint Enroute Terminal System	18,650,653	1973-74	1,200,000	1,267,000	5,009,000
Collins Radio					
Communications Control System	11,031,234	1975-76	2,000,000	1,770,063	1,770,063
Genelcom Ltd					
Supply AM Receivers	225,098	1974-75	50,000	52,000	225,098(*f*)
Goodwood Data Systems					
Supply and Install Operational Information Display Systems	1,956,052	1974-75	500,000	509,013	1,600,766
Spare for Display System	111,729	1975-76	40,000	35,717	35,717
J G W Systems					
Direction Finding System	1,888,508	1975-76	1,300,000	1,206,558	1,206,558
Leigh Instruments Ltd					
Supply of Secondary Radar Digitizers	3,229,142	1972-73	400,000	412,701	3,183,068
Supply of Weather Broadcast Equipment	89,338	1973-74	2,000	1,930	89,338(*f*)
Litton Systems					
Air Traffic Simulator	2,505,292	1975-76	700,000	700,372	700,372
Magna International					
Enroute consols	247,149	1975-76	100,000	88,298	88,298
Nautical Electronic Laboratories					
Radio Beacons	335,695	1975-76	100,000	95,934	95,934
Philips Electronics Industries					
Visual Omni Range System	1,090,549	1975-76	50,000	40,844	40,844
Racal Ltd					
Supply of Time Insertion Units	237,150	1974-75	125,000	127,735	221,371
Raytheon Ltd					
Distance Measuring Equipment	2,127,406	1975-76	750,000	882,000	882,000
Tower Company					
Distance Measuring Equipment	110,443	1975-76	110,000	110,443	110,443(*f*)
Westinghouse of Canada Ltd					
Supply of Power Transfer and Bypass Panels	184,515	1974-75	75,000	71,798	184,515(*f*)
SURFACE TRANSPORTATION PROGRAM					
Nova Scotia					
Caribou					
*Morrison & MacRae Ltd					
Ferry Terminal Improvement	**1,178,572	1974-75	450,000	351,890	1,169,572
*McNamara Corp Ltd					
Ferry Terminal Improvements, Phase II	1,029,092	1975-76	982,444	982,444	982,444
*Skyline Industries					
Ferry Terminal Development-Steel Sheet Piling	**450,000	1973-74			423,816(*f*)

*Contract awarded through Department of Public Works.
**Amends reporting in previous years' Public Accounts.

Location, contractor and project	Amount of contract	Year of contract	1975-76 Estimates	1975-76 Expenditures	Expenditures to date
	$		$	$	$
TRANSPORT—*Concluded*					
SURFACE TRANSPORTATION PROGRAM—*Concluded*					
Prince Edward Island					
Souris					
*Diamond Construction (1961) Limited					
Terminal Development-Phase II Dock and Service Facilities	**1,118,646	1973-76	77,305	77,305	1,115,746
Wood Island					
*Curran & Briggs Ltd					
Ferry Terminal Construction, Phase III	**590,836	1974-75	500,000	103,431	590,836(*f*)
Borden					
*Curran & Briggs Ltd					
Sewage disposal system for vessels	368,099	1975-76	80,248	80,248	80,248
Quebec					
Cap-Aux-Meules					
*Cappco Pipe Piling Ltd—New ferry wharf	**205,320	1974-75			202,138(*f*)
*Simard Denis Inc					
New ferry wharf	**1,389,912	1974-75	1,700,000	1,013,571	1,389,912(*f*)
Mirabel					
*Beauchemin Beaton Lapointe Inc—Engineering	**765,000	1974-75			114,608(*f*)
*Charron Excavation Inc					
Waterworks & Sewers	232,256	1975-76	172,357	172,357	172,357
*Oscar Lacroix					
Road and Vehicle test track	257,608	1975-76	257,608	257,608	257,608(*f*)
*Mar-Gi Excavation Inc					
Drainage and embankment	1,179,000	1975-76	1,178,004	1,178,004	1,178,004
*Petrifond Fondation Co Ltd					
Supply and draining of piles	220,805	1975-76	220,805	220,805	220,805(*f*)
Marine Industries Limited					
Modification of passenger facilities on Lucy Maude Montgomery	249,498	1975-76	249,498	249,498	249,498(*f*)
Ontario					
Port Weller					
Port Weller Dry Docks Limited					
Construct Rail Car Carrier for Newfoundland Services	**12,456,166	1973-74	5,700,000	4,595,751	11,989,284
British Columbia					
Case existological Laboratories Limited					
Design for passenger automobile/truck ferry	448,299	1974-75	250,000	174,881	174,881
TRANSPORTATION DEVELOPMENT AGENCY PROGRAM					
Quebec					
Montreal					
Beaver Cook and Leith Limited					
Construction of Stolport buildings and related works	827,740	1973-74	27,000	5,018	804,825
Miron Company Limited					
Construction of Stolport runway and related works	1,950,720	1973-74	30,330	30,330	1,950,720(*f*)
URBAN AFFAIRS					
Canadian Habitat Secretariat					
British Columbia					
Vancouver					
Adria Woodcraft Ltd					
Habitat Project Presentation Centre	60,629	1976-77			66,629
Arteck Contracting Ltd					
Information Counters	14,969	1975-76	14,969	4,990	32,160
Bel-Par Industries					
Conference Area "D"	29,695	1975-76	29,695	44,873	65,274
Bengal Construction Co Ltd					
Conference Area "A"	25,927	1975-76	25,927		37,745
Calwood Industries Ltd					
Conference Area "A"	59,580	1975-76	59,580		85,586
Nikolai Contracting Ltd					
CHS 3	25,603	1975-76	25,603	25,603	25,603
Nikolai Millwork Industries					
Conference Area "E"	17,982	1975-76	17,982	17,982	17,982
Frank Stanzl Construction Ltd					
Habitat Visitors Pavilion	212,290	1975-76	212,290	38,522	266,141
Decking for Flagpoles	21,662	1976-77			20,062

Note – A change in specifications resulted in considerable increases in some of the above contracts.

*Contract awarded through Departments of Public Works.
**Amends reporting in previous years' Public Accounts.

Location, contractor and project	Amount of contract	Year of contract	1975-76 Estimates	1975-76 Expenditures	Expenditures to date
	$		$	$	$
VETERANS AFFAIRS					
TREATMENT SERVICES PROGRAM					
Quebec					
Montreal					
Myre Construction Ltd					
basement alterations–Phase II	429,561	1971-72		846	429,561(*f*)
Neveu & Neveu Ltd					
sprinkler system stores building	105,908	1975-76		75,169	75,169
Zimcor Company of Montreal					
Window replacement–Phase II	260,113	1975-76		259,848	259,848
Ste Anne de Bellevue					
*Brocolini Builders Inc					
Ste Anne's Hospital–installation of dumb waiter	199,644	1975-76		199,640	199,640
La Perriere & Sons					
Ste Anne's Hospital–replacement of boilers	474,974	1974-75		70,621	474,974
Co de Recuperation Soulanges Inc					
Ste Anne's Hospital–demolition of Kensington Block	115,584	1974-75		83,156	83,156
Manitoba					
Winnipeg					
*McCaine Electric Co Ltd					
–fire alarm system	291,370	1975-76		291,370	291,370
Alberta					
Calgary					
Hurst Construction Co Ltd					
–alterations to ground floor	647,726	1973-74		1,285	647,726(*f*)
Bennett and White Western Ltd					
–O R alterations and new CSR suite	470,287	1973-74		30,295	470,287(*f*)
*Johnson Controls Ltd					
–fire alarm	373,442	1974-75		219,631	373,442(*f*)

*Contracts awarded through Department of Public Works

Payments of $5,000 or over for Land and Buildings

Payee	Location	Authority	Amount
			$
ENVIRONMENT			
Town of Hay River	Hay River NWT	Justice	11,000
Hyke Metal Products Ltd	Wheatly Ont	TB 736079	134,041
Port Dover Fish Company	Simcoe Ont	Cert #OC7	24,500
Thos D Little	Port Burwell Ont	Cert #OC1	6,300
O Filion Jr	Ile Verte	Justice	10,500
L Migneault	Ile Verte	Justice	5,000
Pearl Harvey	Seal Cove NB	Departmental	5,000
Roland H and Delara Sandwith	Fredericton NB	Departmental	6,000
National Gypsum (Canada)	McFarlane Point NS	Justice	6,240
Lawrence and Geraldine Benson and P J McCaffrey	Grand Manan NB	Justice	5,075
Raye and Annie M Benson and P J McCaffrey	Seal Cove NB	Justice	5,000
Bayne Donald and Errol Clarke	Magdalen Island	TB 705064	18,400
Mrs Levi Prest and Ernest Bourque	Magdalen Island	TB 705064	5,180
Clarence and Grace Rankin	Magdalen Island	TB 705064	9,130
Mrs Levi Prest and F Rankin	Magdalen Island	TB 705064	15,950
Andre, Isaac and Beatrice Cyr Doyle	Magdalen Island	TB 705064	5,960
Lewis, Nelson, Norman, Herbert, Elizabeth, Marie Eleanor, Francis Newell and Josephine Buckman	West Head NS	TB 734180	80,000
Ernest Bourque	Magdalen Island	TB 705064	44,470
Annie Clarke	Magdalen Island	TB 705064	8,260
John S Creighton and Richard Clarke and Ernest Bourque	Magdalen Island	TB 705064	10,470
Veterans Land Administration	Amherst Point NS	Departmental	7,000
Jean Waddy	Germantown Marsh NB	TB 734173	32,000
A Clarke and E Bourque	Magdalen Island	TB 705064	7,900
W Mathews, J Corbett, H Biggs, E Keating and E Bourque	Magdalen Island	TB 705064	6,330
Each under $5,000			12,191
Note.—The above through Public Works			
EXTERNAL AFFAIRS			
A C Boyle—Neilson & Co	Sydney Australia	TB 741658 March 4, 1976	400,848
Ernst Avin	Port au Prince Haiti	TB 741625 March 4, 1976	140,000
Anibal Bado	Kinshasa, Zaire	TB 734068 March 6, 1975	107,796
Ottorino Garzolini	Kinshasa, Zaire	TB 728640 June 25, 1974	40,000
Mrs P Coburn	Boston Mass USA	TB 738706 August 25, 1975	280,972
J D and C S Head	Detroit Mich USA	TB 739793 October 30, 1975	91,715
M and J E Rabbidge	Canberra Australia	TB 741778 March 16, 1976	70,766
C Deeley	Canberra Australia	TB 741778 March 16, 1976	51,574
Cumichika, Kazuko and Takanobu Ishihara	Tokyo Japan	TB 736770 June 20, 1975	1,141,868
Comte et Comtesse Hugues van der Straten-Ponthoz	Brussels Belgium	TB 739272 October 2, 1976	814,030
Mrs M Bar-David	Capetown South Africa	TB 734668 March 20, 1975	135,693
Alvin Gutman	Buffalo NY USA	TB 740211 November 13, 1975	102,894
Alfred Abdool	Georgetown Guyana	TB 736742 July 3, 1975	84,027
James Mohabeer	Georgetown Guyana	November 26, 1975	33,528
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT			
INDIAN AND ESKIMO AFFAIRS PROGRAM			
Alberta Housing Corporation	High Level Alta	Justice	29,610
Alberta Housing Corporation	High Prairie Alta	Justice	12,367
H & J Aronson	High Level Alta	Justice	5,280
Asbestos Building Supply Ltd	Toronto Ont	TB 733747	401,137
Atco Quebec Ltd	Montreal Que	Departmental	16,646
MacMillan Bloedel Industries Ltd	Nanaimo Indian Reserve #2 British Columbia	Justice	5,005
Government of Canada—Public Works	Mainland of Lake Simcoe	TB 739499	80,000
Treco Inc	St Romuald Que	Departmental	27,750
PARKS CANADA PROGRAM			
National Parks—			
Banff—			
Art's Transport Ltd		PC 1975-1889	12,000
Calgary Power Ltd		PC 1976-411	48,850
Canadian Pacific Railway Company		TB 742226	212,209
Klaasen Bryce		Justice	15,572
J T Pickering		PC 1975-2609	83,150
Forillon—			
Gordon Blanchette		TB 739908	33,000
Remy Boulay		Ministerial	25,000
Napoleon Normand		Ministerial	7,000
Gros Morne—			
Energy, Mines and Resources		PC 1973-2363	46,961
Minister of Finance—Newfoundland		PC 1973-2363	1,112,835
Jasper—			
Ida Gatti		PC 1976-657	50,000
Malique Tours Ltd		PC 1966-514	27,500

Payments of $5,000 or over for Land and Buildings—*Continued*

Payee	Location	Authority	Amount
			$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Concluded*			
PARKS CANADA PROGRAM—*Concluded*			
National Parks—*Concluded*			
Kluane—			
Ella E Anderson		TB 739477	40,000
Leslie Burr		TB 724690	26,965
Karthex Mining Co		TB 742204	82,000
Daniel Everett Marvin		TB 736258	32,044
Simson Maxwell		Departmental	13,609
Gordon Olson		TB 741882	14,169
Daniel Schmitz		TB 741882	18,782
George Schmitz		TB 741882	156,585
Kouchibouguac—			
Energy, Mines and Resources		PC 1975-551	13,733
Irene Fontaine		Ministerial	12,000
Minister of Finance—New Brunswick		PC 1974-1470	825,000
Mount Revelstoke—			
Stuart Fraser		TB 740273	45,500
Nahanni—			
Pan-Abode Building Ltd		Departmental	6,749
Pacific Rim—			
D & H Copman		TB 736666	46,418
Minister of Finance—British Columbia		PC 1973-4032	569,106
S & M Robertson		TB 739164	64,962
Pointe Pelee—			
John Bazan		PC 1975-5/2406	22,000
Loretta C Campbell		PC 1975-4/2143	25,000
Blanche J Gamble		PC 1975-1/1826	31,547
William C Hilton Jr, Sophia B Hilton and Agnes Moody		PC 1975-4/2346	54,200
Walter Hnidei		PC 1976-3/463	25,000
Louis S Kish & Elizabeth Kish		PC 1975-4/2406	24,800
James H Malott & Thelma Malott		PC 1975-2/1826	47,500
John Mularchyk & Annie Mularchyk		PC 1975-3/2346	15,000
Prince Edward Island—			
Minister of Finance—Prince Edward Island		PC 1974-1/461	1,836,231
Riding Mountain—			
Donald Muirhead & Ruth Muirhead		PC 1975-1144	22,000
Waterton—			
Cameron Bay Investments Ltd		PC 1974-2055	214,644
M Meilicke & N O'Shea		PC 1976-412	250,000
Bellevue House—			
Alice V Birtch & Arthur B Birtch		TB 740274	69,000
Fort Malden—			
Harwood G Menzies		TB 736535	65,000
Fort Rodd Hill—			
Estate of W G Ellis		TB 740518	524,274
Fort Walsh—			
Peter S S Gunn & Eleanor I Gunn		TB 735781	31,000
Lower Fort Garry—			
Province of Manitoba		TB 726661	81,470
L'Anse-aux Meadows—			
Lloyd Handrigan		TB 735556	43,000
Minister of Finance—Newfoundland		PC 1975-6/856	7,655
National Historic Sites—			
Chambly—			
Alice Pelletier		TB 740163	34,000
Dawson City—			
Bear Creek Holdings Ltd		TB 734893	225,000
Margretta Gaundrone		Ministerial	20,000
Fort Chipewyan—			
Atco Structures Ltd		Departmental	23,754
Diocese of Athabasca Anglican Church		Ministerial	6,000
Fort George—			
James G Usher		TB 736058	44,976
Port aux Choix—			
Energy Mines and Resources		Memo of Intent	6,100
Minister of Finance—Newfoundland		PC 1976-3/1255	29,825
Restigouche—			
Bernice Busteed		TB 741647	33,000
NATIONAL DEFENCE			
Newfoundland—			
Central Mortgage and Housing Corporation	122 Housing Units at Gander Nfld	TB 734516	907,694
New Brunswick—			
John Holland	Canadian Forces Station St Margarets NB	Government Land Acquisition Regulations	11,565

Payments of $5,000 or over for Land and Buildings—*Continued*

Payee	Location	Authority	Amount
			$
NATIONAL DEFENCE—*Concluded*			
Quebec–			
Roland St Pierre & Guy Moreau	Canadian Forces Base St Jean Que	TB 734498	30,507
British Columbia–			
Walter Bartsch	Columbia Valley BC	TB 740453	145,000
Louise Beavon	Columbia Valley BC	TB 741673	42,000
James Draper	Columbia Valley BC	TB 740453	145,000
Edward Susan & Scott Ellison	Columbia Valley BC	TB 738606	47,000
Charles Engel	Columbia Valley BC	TB 739796	50,700
Albert Dorothy & Gerald Kay	Columbia Valley BC	TB 740732	49,900
Leslie John Shingler	Columbia Valley BC	TB 739530	49,000
Victor & June Shingler	Columbia Valley BC	TB 735544	52,000
Alfred Siemens	Columbia Valley BC	TB 740453	145,000
Ida & Eric Teschke	Columbia Valley BC	TB 740884	124,529
NATIONAL HEALTH AND WELFARE			
Pacific Coast Construction Co	Port Hardy BC Lot 6, Block 2, Plan 2178	Departmental	11,043
Note – The above through Public Works.			
REGIONAL ECONOMIC EXPANSION			
Clifford Smith	Consul Sask	Deputy Minister 3/4/75	5,250
SOLICITOR GENERAL			
Royal Canadian Mounted Police			
Alexander Guest Wolfe Holburn and Beaudin	Alert Bay BC	TB 731270	23,000
Alberta Housing Corporation	Fort McMurray Alta	TB 741836	8,467
J C Boyd	Ucluelet BC	Justice	7,836
Crown Zellerbach Canada Ltd	Armstrong BC	TB 740947	32,960
J R Deagle	Inverness NS	AR 3828-1	6,000
District of Lynn Lake	Lynn Lake Man	Ministerial Authority	5,759
Charles Fuller	Kamloops BC	Justice	18,500
George Hillier	Coronach Sask	Ministerial Authority	2,874
Holmes and Isherwood	Hope BC	TB 733939	10,797
A W Hunt	Brandon Man	TB 735412	34,556
M L Leoppky	Hope BC	TB 733939	18,823
Maquina Hotel Co Ltd	Tofino BC	Justice	10,043
Ernest McBotlemont	Chase BC	TB 729270	9,500
Marie A Medori	Lytton BC	TB 740272	35,000
Reid Newson	Ross River YT	Justice	7,825
E Rodgers	Hope BC	TB 733939	31,257
Frank Simonet	St Walburg Sask	Ministerial Authority	9,229
Town of:			
Cardston	Cardston Alta	TB 740496	45,247
Melfort	Melfort Sask	Ministerial Authority	16,339
Smithers	Smithers BC	TB 723246	16,000
Stellarton	Stellarton NS	Justice	14,000
H Waloski and D Walter	Coronack Sask	Ministerial Authority	4,874
TRANSPORT			
AIR TRANSPORTATION			
Prince Edward Island–			
Arrien N Van Ekris	Charlottetown		7,000
Nova Scotia–			
William T McEwen	Halifax		11,950
New Brunswick–			
H F McIntyre	Charlo		25,720
Paul Hayes	Charlo		5,300
Quebec–			
Michael Mayhew	Aylmer		46,000
Gerard Collet	Schefferville		43,878
Ontario			
Lila Donoghue	Caledon		58,000
Lila Warnock	Caledon		52,000
Saskatchewan			
Village of LaRonge	LaRonge		7,998

Payments of $5,000 or over for Land and Buildings–*Concluded*

Payee	Location	Authority	Amount
			$
TRANSPORT–*Concluded*			
MARINE TRANSPORTATION PROGRAM			
Prince Edward Island–			
Edison & Lucille MacLean	Orwell Cove Birch Point	PC 1966-514 March 17, 1966 as amended	5,000
Quebec			
M Noel Vezina et Mme Roland Methot	Lauzon	PC 1966, March 17, 1966 as amended	11,000
Ontario			
Johnson Township of Algoma	Gordon Lake	PC 1966-514 March 17, 1966 as amended	5,250
British Columbia			
J C Boyd	Ucluelet	PC 1966-514 March 17, 1966 as amended	17,451
J Ney	Ucluelet	PC 1966-514 March 17, 1966 as amended	9,771
Minister of Finance	Ucluelet	PC 1966-514 March 17, 1966 as amended	91
Northwest Territories			
Town of Hay River	Hay River	PC 1966-514 March 17, 1966 as amended	11,000
SURFACE TRANSPORTATION PROGRAM			
Public Works	North Sydney NS	TB 73792	48,000

Construction and Acquisition of Machinery and Equipment

	Amount
	$
AGRICULTURE	
Department	
ADMINISTRATION PROGRAM	
Data processing equipment	268,515
Road motor vehicles	4,317
Scientific and technical equipment	6,981
Office equipment and furnishings	184,170
Other equipment	20,615
	484,598
RESEARCH PROGRAM	
Agricultural equipment	561,005
Scientific and technical equipment	1 152,682
Office equipment and furnishings	144,955
Computers	47,819
Road motor vehicles	353,121
Other equipment	206,529
	2,466,111
PRODUCTION AND MARKETING PROGRAM	
Agricultural equipment	17,833
Scientific and technical equipment	128,207
Office equipment and furnishings	161,044
Computers	3,699
Road motor vehicles	153,061
Other equipment	15,399
	479,243
HEALTH OF ANIMALS PROGRAM	
Agricultural equipment	85,201
Scientific and technical equipment	290,862
Office equipment and furnishings	72,017
Road motor vehicles	393,210
Other equipment	79,065
	920,355
CANADIAN GRAIN COMMISSION PROGRAM	
Scientific and technical equipment	369,952
Office equipment and furnishings	37,414
Grain handling equipment	3,789,470
Other equipment	4,023
	4,200,859
	8,551,166
Canadian Dairy Commission	
Office equipment and furnishings	20,880
Canadian Livestock Feed Board	
Office equipment and furnishings	7,563
Road motor vehicles	3,757
	11,320
	8,583,366
COMMUNICATIONS	
Department	
Scientific equipment	7,202,252
Transportation equipment	337,626
Furniture, fixtures and office equipment	479,023
Other equipment	1,792,115
	9,811,016
Canadian Radio-Television Commission	
Office equipment	219,833
Recording equipment	13,377
Transportation equipment	5,032
	238,242
	10,049,258
CONSUMER AND CORPORATE AFFAIRS	
ADMINISTRATION PROGRAM	
Scientific equipment	2,368
Furniture and fixtures	98,402
Office machines and equipment	33,920
Motor vehicles	8,049
Construction and maintenance	163,653
Other equipment	3,849
	310,241
CONSUMER AFFAIRS PROGRAM	
Scientific equipment	174,737
Furniture and fixtures	53,303
Office machines and equipment	78,134
Motor vehicles	93,090
Construction and maintenance	1,150
Other equipment	81,436
	481,850
CORPORATE AFFAIRS PROGRAM	
Furniture and fixtures	31,981
Office machines and equipment	41,070
	73,051
COMBINES INVESTIGATION AND COMPETITION POLICY PROGRAM	
Furniture and fixtures	20,533
Office machines and equipment	25,183
Motor vehicles	6,208
Other equipment	7,347
	59,271
INTELLECTUAL PROPERTY PROGRAM	
Furniture and fixtures	27,699
Office machines and equipment	33,058
	60,757
FOOD PRICES REVIEW BOARD	
Furniture and fixtures	2,568
Office machines and equipment	5,244
	7,812
	992,982
Anti-Inflation Board	
Office machinery and equipment	213,057
Furniture and fixtures	171,974
	385,031
	1,378,013
ENERGY, MINES AND RESOURCES	
ADMINISTRATION	
Machinery and equipment	542,120
Computers	135,445
Aircraft and ships	388
	677,953
MINERAL AND ENERGY RESOURCES PROGRAM	
Machinery and equipment	2,084,464
Computers	55,738
Aircraft and ships	3,300
Motorized vehicles	80,182
	2,223,684
EARTH SCIENCES PROGRAM	
Machinery and equipment	2,459,407
Computers	1,498,401
Aircraft and ships	326,720
Motorized vehicles	200,520
	4,485,048
	*7,386,685
Atomic Energy Control Board	
Furniture and fixtures	45,273
Office machines and equipment	18,376
Road motor vehicles	10,736
	74,385
National Energy Board	
Furniture and fixtures	59,737
Office machines and equipment	27,740
Translation equipment	16,494
	103,971
Energy Supplies Allocation Board	
Furniture and fixtures	18,275
Equipment	1,303
	19,578
	7,584,619

*All figures have been rounded to the nearest dollar. Sub-totals have been inserted in italics. One figure only now appears for "Machinery and Equipment",

Construction and Acquisition of Machinery and Equipment–*Continued*

	Amount
	$
ENVIRONMENT	
ADMINISTRATION PROGRAM	
Furniture and fixtures	96,354
Office machinery and equipment	69,299
Photographic equipment	16,751
Computer equipment	250
Motor vehicles	4,826
Miscellaneous equipment	167
	187,647
FISHERIES AND MARINE PROGRAM	
Industrial machinery and equipment	134,042
Other electrical equipment	296,887
Furniture and fixtures	412,320
Heating and air conditioning	83,374
Office machinery and equipment	194,569
Photographic equipment	61,141
Motor vehicles	613,868
Laboratory equipment	2,362,233
Communications equipment	372,212
Fire fighting and safety equipment	77,255
Camp equipment	7,391
Vessels and ancillary equipment	10,083,603
Meteorological equipment	24,772
Computer equipment	795,258
Electric generating plants	40,284
Miscellaneous equipment	524,498
	16,083,717
ENVIRONMENTAL SERVICES PROGRAM	
Agricultural machinery	862,134
Other electrical equipment	526,732
Furniture and fixtures	563,861
Heating and air conditioning	84,267
Office machinery and equipment	530,657
Photographic equipment	119,691
Motor vehicles	952,523
Laboratory equipment	3,681,395
Communications equipment	96,888
Fire fighting and safety equipment	23,144
Camping equipment	22,773
Vessels and ancillary equipment	92,250
Meteorological equipment	1,387,948
Computer equipment	976,527
Generating plants	4,415
Miscellaneous equipment	380,651
	10,305,856
	26,577,220
EXTERNAL AFFAIRS	
Department	
Communications and related equipment	728,144
Heating, air conditioning and refrigeration equipment	234,405
Other electric equipment and appliances	929,154
Safety and sanitation equipment, alarm and signal systems	207,031
Furniture and fixtures	5,017,142
Other equipment	125,778
Office machines and equipment	598,829
Road motor vehicles	671,413
	8,511,896
Canadian International Development Agency	
Furniture and fixtures	109,531
Office machinery and equipment	149,048
	258,579
International Joint Commission	
Office furniture and equipment	60,317
	8,830,792
FINANCE	
Auditor General's Office	
Office furniture and equipment	87,700
Insurance	
Furniture and fixtures	4,848
Office machines and equipment	7,424
	12,272
	99,972
GOVERNOR GENERAL AND LIEUTENANT-GOVERNORS	
Office equipment	10,680
Transportation equipment	4,641
	15,321
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	
ADMINISTRATION PROGRAM	
Electronic equipment	4,644
Furniture and furnishings	51,691
Office equipment	62,620
Transportation equipment	11,754
Miscellaneous	2,094
	132,803
INDIAN AND ESKIMO AFFAIRS PROGRAM	
Audio visual equipment	200,266
Cooking equipment	19,174
Electrical equipment	831,820
Farming, fishing and forestry equipment	319,606
Fire fighting equipment	151,000
Furniture and fixtures	509,756
Heating and refrigeration equipment	169,457
House furnishings	257,060
Laundry and sewing equipment	36,451
Office equipment	468,784
Playground equipment	60,171
Radio equipment	49,422
Road maintenance equipment	145,581
Safety and sanitation equipment	29,129
Transportation	561,760
Vocational training and industrial equipment	34,573
Miscellaneous	754,799
	4,598,809
NORTHERN AFFAIRS PROGRAM	
Audio visual equipment	3,538
Camping equipment	9,754
Construction and road maintenance	5,405
Electrical-lighting distribution and controls	3,394
Electronic equipment	2,185
Fire fighting equipment	119,626
Heating and refrigeration	3,695
House furnishings	26,354
Maintenance and shops	43,472
Marine equipment	10,417
Metering equipment	5,086
Mine rescue equipment	21,683
Office furniture and fixtures	136,928
Office machines and equipment	53,953
Radio equipment	233,436
Road motor vehicles	104,756
Scientific and technical equipment	149,678
Surveying equipment	3,638
Tracked snow vehicles	15,545
Water quality testing equipment	2,531
Miscellaneous	80,661
	1,035,735
PARKS CANADA PROGRAM	
Antique and period artifacts	160,192
Boat and marine equipment	380,219
Camp equipment	78,125
Cars and trucks	1,764,783
Construction equipment	164,548
Electrical equipment	77,226
Films–production	93,318
Films–purchase	17,969
Fire fighting equipment	142,807
Light and heating equipment	115,821

Construction and Acquisition of Machinery and Equipment–*Continued*

	Amount
	$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT–*Concluded*	
PARCS CANADA PROGRAM–*Concluded*	
Microfilming	27,584
Mobile homes	24,110
Office equipment	338,495
Office furniture	294,961
Photocopies	61,814
Photographic equipment	165,830
Printing of publications	72,476
Purchase of books	31,395
Radio equipment	402,684
Reproduction of antique and period artifacts	276,743
Scientific equipment	205,526
Small tools	48,427
Tractors and heavy machinery	1,104,979
Underwater equipment	14,405
Workshop equipment	218,344
Miscellaneous	1,098,958
	7,381,739
	13,149,086
INDUSTRY TRADE AND COMMERCE	
Department	
TRADE INDUSTRIAL PROGRAM	
Furniture and fixtures	326,369
Office equipment	132,029
Miscellaneous	4,233
	462,631
TOURISM PROGRAM	
Furniture and fixtures	14,968
Office equipment	32,364
Miscellaneous	15,250
	62,582
GRAINS AND OILSEEDS PROGRAM	
Furniture and fixtures	32,146
Office equipment	22,412
	54,558
	579,771
Foreign Investment Review Agency	
Furniture and fixtures	16,409
Office Equipment	13,985
	30,394
Statistics Canada	
Conveying equipment	1,972
Furniture and fixtures	252,503
Office machines and equipment	349,647
Computers and related equipment	68,600
Acquisition of motor vehicles	19,344
	692,066
	1,302,231
JUSTICE	
DEPARTMENTAL ADMINISTRATION	
Furniture and fixtures	228,728
Office machines and equipment	106,564
	335,292
CANADIAN JUDICIAL COUNCIL	
Furniture and fixtures	348
	348
SUPREME COURT OF CANADA	
Furniture and fixtures	360
Office machines and equipment	6,594
	6,954
FEDERAL COURT OF CANADA	
Furniture and fixtures	12,656
Office machines and equipment	6,264
	18,920
LAW REFORM COMMISSION	
Furniture and fixtures	4,545
Office machines and equipment	1,750
	6,295
TAX REVIEW BOARD	
Furniture and fixtures	10,217
Office machines and equipment	4,667
	14,884
	382,693
LABOUR	
Department	
Furniture and fixtures	607,716
Office machinery over $150	7,097
Other related equipment	12,069
	626,882
Canada Labour Relations Board	
Office machinery and equipment	2,891
Furniture and fixtures	21,483
Electrical equipment	2,488
	26,862
	653,744
MANPOWER AND IMMIGRATION	
Department	
ADMINISTRATION PROGRAM	
Air conditioning, heating and refrigeration equipment	4,194
Other electrical equipment and appliances	2,388
Office furniture and fixtures	455,367
Household furniture and fixtures	1,314
Office machines and equipment	82,513
Training machines and equipment	7,038
	522,814
DEVELOPMENT AND UTILIZATION OF MANPOWER	
Air conditioning, heating and refrigeration equipment	3,183
Other electrical equipment and appliances	412
Office furniture and fixtures	682,042
Household furniture and fixtures	5,636
Office machines and equipment	195,128
Audio-visual equipment	56,187
Training machines and equipment	3,587
	946,175
IMMIGRATION PROGRAM	
Air conditioning, heating and refrigeration equipment	134
Other electrical equipment and appliances	13
Office furniture and fixtures	375,559
Office machines and equipment	150,417
Road motor vehicles	63,820
Audio-visual equipment	28,714
Training machines and equipment	190
	618,847
PLANNING AND RESEARCH PROGRAM	
Communication and related equipment	8
Office furniture and fixtures	79,503
Office machines and equipment	4,844
	84,355
	3,202,191
IMMIGRATION APPEAL BOARD	
Office furniture and fixtures	3,526
Office machines and equipment	631
	4,157
Unemployment Insurance Commission	
Office equipment	408
	2,206,756

Construction and Acquisition of Machinery and Equipment–*Continued*

	Amount
	$
NATIONAL DEFENCE	
Ships	19,302,554
Military pattern vehicles	31,362,661
Aircraft and engines	48,593,624
Ground mobile equipment	11,027,176
Armament	3,647,104
Electronic and communications equipment	43,548,886
Special training equipment	1,436,294
Ammunition	60,746,947
Miscellaneous technical equipment	51,145,653
	270,810,899
NATIONAL HEALTH AND WELFARE	
Department	
ADMINISTRATION PROGRAM	
Communication and related equipment	3,929
Furniture and fixtures	28,252
Other equipment	7,444
Office machines and equipment over $150	25,147
Motorized vehicles	8,788
	73,560
HEALTH CARE PROGRAM	
Furniture and fixtures	8,849
Office machines and equipment over $150	5,480
	14,329
MEDICAL SERVICES PROGRAM	
General purpose industrial machines	49,668
Miscellaneous vehicles	21,546
Communication and related equipment	95,415
Heating, air conditioning, refrigeration and cooking equipment	85,361
Electrical lighting, distribution, control equipment and appliances	74,809
Measuring, controlling, laboratory, medical and optical instruments, apparatus and accessories	866,531
Safety, sanitation and service industry equipment	61,333
Furniture and fixtures	551,413
Other equipment	44,188
Other machines and equipment over $150	130,967
Ships and boats	881
Motorized vehicles	306,961
	2,289,073
HEALTH PROTECTION PROGRAM	
General purpose industrial machinery	9,850
Communication and related equipment	21,069
Heating, air conditioning, refrigeration and cooking equipment	20,190
Electrical lighting, distribution, control, equipment and appliances	20,323
Measuring, controlling, laboratory, medical and optical instruments, apparatus and accessories	1,367,936
Safety, sanitation and services industry equipment	11,801
Furniture and fixtures	222,449
Other equipment	51,857
Office machines and equipment over $150	86,773
Computers	64,116
Ships and boats	495
Motorized vehicles	45,818
	1,922,677
FITNESS AND AMATEUR SPORT PROGRAM	
Communication and related equipment	2,531
Furniture and fixtures	18,978
Other equipment	5,242
Office machines and equipment over $150	7,378
	34,129

	Amount
	$
INCOME SECURITY AND SOCIAL ASSISTANCE PROGRAM	
General purpose industrial machines	5,976
Communication and related equipment	4,913
Furniture and fixtures	473,346
Other equipment	10,173
Office machines and equipment over $150	98,347
Computers	8,980
	601,735
	4,935,503
Medical Research Council	
Office equipment	5,277
	4,940,780
NATIONAL REVENUE	
Customs and Excise	
Telecommunication equipment	4,804
Furnishings and fixtures	496,772
Laboratory and scientific equipment	212,023
Road motor vehicles	58,092
Office machines, equipment and accessories over $150	331,381
Miscellaneous equipment	91,774
	1,194,846
Taxation	
Data processing equipment	2,057,135
Office equipment	996,132
Office furniture	1,289,226
Training equipment	20,817
	4,363,310
	5,558,156
PARLIAMENT	
House of Commons	
Furniture and fixtures	110,203
Office machines and equipment	216,469
Communications and related equipment	5,075
Purchase of road motor vehicles	61,974
	393,721
Library of Parliament	
Miscellaneous equipment	30,453
	424,174
POST OFFICE	
Transportation equipment	5,560,880
Standard equipment	343,581
Mail box equipment	808
Mailing machinery equipment	10,459,481
Office furniture and equipment	2,880,374
Coding and mechanization equipment	40,255,131
	59,500,255
PRIVY COUNCIL	
Privy Council Office	
Office equipment, furniture and furnishings	715,285
Canadian Intergovernmental Conference Secretariat	
Furniture and fixtures	35,941
Office equipment	4,449
	40,390
Chief Electoral Officer	
Office furniture	6,482
Office equipment	10,895
	17,377
Commissioner of Official Languages	
Office furniture and equipment	13,901

Construction and Acquisition of Machinery and Equipment—*Continued*

	Amount
	$
PRIVY COUNCIL—*Concluded*	
Economic Council of Canada	
Office furniture and equipment	5,644
Public Service Staff Relations Board	
Office equipment	27,144
Office furniture and furnishings	68,241
	95,385
	887,982
PUBLIC WORKS	
ADMINISTRATION PROGRAM	
Conveying, elevating and material handling equipment	169
Communication and related equipment	8,538
Heating, plumbing, air conditioning and refrigeration equipment	1,125
Furniture and fixtures	116,031
Other equipment	2,420
Office equipment over $150	137,973
Computers	30,005
Transportation	12,017
	308,278
PROFESSIONAL AND TECHNICAL SERVICES PROGRAM	
Construction and maintenance	8,547
Communication and related equipment	3,758
Scientific	114,860
Furniture and fixtures	151,481
Other equipment	12,487
Office equipment over $150	69,185
Safes, shelving and other Post Office fittings	238
Computers	259,815
Transportation	52,970
	673,341
ACCOMMODATION PROGRAM	
Conveying, elevating and material handling equipment	11,876,356
Construction and maintenance	189,741
Communication and related equipment	198,496
Heating, plumbing, air conditioning and refrigeration equipment	1,928,719
Cleaning equipment	188,236
Electrical	1,855,115
Scientific	55,493
Safety, alarm and sprinkling system	206,959
All cafeteria equipment	193,623
Furniture and fixtures	1,966,582
Other equipment	449,519
Office equipment over $150	462,937
Safes, shelving and other Post Office fittings	278,751
Computers	687,193
Air and marine	1,588
Transportation	376,922
	20,916,230
MARINE PROGRAM	
Conveying, elevating and material handling equipment	1,005
Construction and maintenance	36,160
Communication and related equipment	30,966
Heating, plumbing, air conditioning and refrigeration equipment	1,781
Cleaning equipment	490
Electrical	24,757
Scientific	81,158
All cafeteria equipment	231
Furniture and fixtures	521
Other equipment	3,458
Office equipment over $150	547
Air and marine	384,163
Transportation	29,418
	594,655
TRANSPORTATION AND OTHER ENGINEERING PROGRAM	
Communication and related equipment	936
Scientific	549
Furniture and fixtures	295
Other equipment	370
Office equipment over $150	195
Transportation	3,354
	5,699
LAND MANAGEMENT AND DEVELOPMENT PROGRAM	
Construction and maintenance	17,573
Heating, plumbing, air conditioning and refrigeration equipment	234,719
Electrical	71,000
Scientific	319
Furniture and fixtures	3,896
Other equipment	2,417
Office equipment over $150	32,751
Air and marine	1,285
Transportation	55,857
	419,817
	22,918,020
REGIONAL ECONOMIC EXPANSION	
Farming	120,834
Office furnishing and furniture	197,041
Office equipment	132,396
Scientific	15,843
Transport	414,231
Other	175,832
	1,056,177
MINISTRY OF STATE FOR SCIENCE AND TECHNOLOGY	
Department	
Office furniture and fixtures	23,560
Office machines and equipment	73,239
	96,799
National Research Council of Canada	
ENGINEERING AND NATURAL SCIENCES RESEARCH	
Communications equipment	7,461
Computers and related equipment	527,899
Furniture and office equipment	206,141
Light, heat, power, water and other electrical equipment	76,948
Scientific laboratory equipment	393,017
Transportation equipment	83,758
Workshop equipment	35,824
Other types of equipment	434,379
	1,765,427
SCIENTIFIC AND TECHNICAL INFORMATION	
Computers and related equipment	3,170
Furniture and office equipment	100,178
Light, heat, power, water and other electrical equipment	4,095
Other types of equipment	27,504
	134,947
SCHOLARSHIPS AND GRANTS IN AID OF RESEARCH	
Furniture and office equipment	4,933
Other types of equipment	974
	5,907
	1,906,281
Science Council of Canada	
Office furniture and fixtures	4,166
Office machines and equipment	4,774
	8,940
	2,012,020

Construction and Acquisition of Machinery and Equipment–*Continued*

	Amount
	$
SECRETARY OF STATE	
Department	
ADMINISTRATION PROGRAM	
Office equipment	236
BILINGUALISM PROGRAM	
Office equipment	5
ARTS AND CULTURE PROGRAM	
Office equipment	66
EDUCATION SUPPORT PROGRAM	
Office equipment	2
TRANSLATION PROGRAM	
Office equipment	839
CITIZENSHIP PROGRAM	
Office equipment	313
	1,461
National Film Board	
Machinery and equipment for production and distribution of films	1,316,901
National Museums of Canada	
Field equipment	96,581
Vehicles	153,716
Office machines and equipment	118,779
Furniture and fixtures	195,929
Photographic equipment	74,982
Laboratory equipment	406,953
Heating, air-conditioning and refrigeration equipment	15,566
Work shop equipment	51,790
Audio-visual equipment	71,535
Display furnishings	51,984
Equipment–miscellaneous	79,060
	1,316,875
Public Archives	
General purpose industrial machinery	170
Special industry equipment	24,743
Communication equipment	2,857
Other electrical equipment	2,200
Service industry equipment	58
Furniture and fixtures	73,890
Other equipment	116,935
Office machines and equipment	48,814
Road motor vehicles	16,363
	286,030
Public Service Commission	
Electric Audio and video equipment	1,022,754
Furniture and furnishing	1,649,067
Computer equipment	34,009
Office machines and equipment	137,570
	2,843,400
Representation Commissioner	
Office equipment and furniture	6,493
	5,771,160
SOLICITOR GENERAL	
Department	
Furniture and fixtures	104,773
Correctional Services	
Communication and related equipment	122,880
Farm equipment	130,894
Furniture and fixtures	1,299,976
Industrial equipment	1,632,213
Kitchen equipment	243,067
Medical and dental equipment	238,617
Miscellaneous equipment	1,690,371
Office machines and equipment	535,018
Services equipment	188,750
Transportation equipment	585,997
	6,667,783
Royal Canadian Mounted Police	
LAW ENFORCEMENT PROGRAM	
Aircraft	1,277,949
Audio-visual aids	208,978
Computer equipment	208,906
Cryptographic equipment	660,324
Furniture and fixtures	1,276,749
Intercommunications equipment	77,328
Laboratory equipment	193,480
Office machines and equipment	450,216
Radio equipment	8,570,310
Record equipment	305,377
Security equipment	246,246
Ships and boats	92,463
Vehicles	7,581,310
Other communications equipment	720,231
Other equipment	528,119
	22,397,986
	29,170,442
SUPPLY AND SERVICES	
Department	
Warehouse equipment	6,398
Furniture and fixtures	452,741
Computers and related equipment	99,208
Furniture and fixtures–computer room	28,253
Addressograph equipment	57
Powered:	
Material handling equipment	440
Audio visual equipment	24,968
Other office equipment	266,546
Bindery equipment	6,205
All other equipment	3,545
Leasehold improvement	292
Acquisition of machinery and equipment fees paid to the Supply Revolving Fund	16,548
	905,201
REQUISITION OF MACHINERY AND EQUIPMENT–PROGRAM #1	
Furniture and fixtures	86,346
Furniture and fixtures–computer room	142
Audio visual equipment	704
Other office equipment	48,495
	135,687
REQUISITION OF MACHINERY AND EQUIPMENT–PROGRAM #2	
Warehouse equipment	6,398
Furniture and fixtures	366,395
Computers and related equipment	99,208
Furniture and fixtures–computer room	28,111
Addressograph equipment	57
Powered material handling equipment	440
Audio visual equipment	24,264
Other office equipment	218,051
Bindery equipment	6,205
All other equipment	3,545
Leasehold improvements	292
Acquisition of machinery and equipment fees paid to the Supply Revolving fund	16,548
	769,514
	1,810,402
TRANSPORT	
HEADQUARTERS PROGRAM	
Furniture and furnishings	26,989
Office equipment	204,861
Other equipment	14,513
	246,363

Construction and Acquisition of Machinery and Equipment–*Concluded*

	Amount
	$
TRANSPORT–*Concluded*	
MARINE TRANSPORTATION PROGRAM	
Aircraft equipment	662,435
Construction equipment	283,066
Furnishings	473,651
Maintenance equipment	911,327
Marine equipment	18,995,881
Scientific equipment	4,380,667
Transportation equipment	603,507
	26,310,534
AIR TRANSPORTATION	
Aircraft equipment	507,566
Airport heavy duty equipment	9,634,431
Furnishings	769,413
Maintenance equipment	1,315,532
Scientific equipment	515,538
Security equipment	488,880
Transportation equipment	984,887
	14,216,247
SURFACE TRANSPORTATION PROGRAM	
Office furniture and equipment	69,431
Furniture and equipment for ferry terminals	104,783
Test equipment	241,408
Heavy duty equipment	95,163
Road motor vehicles	244,805
Road motor vehicles for testing	316,592
Marine equipment	8,084,452
	9,156,634
TRANSPORTATION DEVELOPMENT AGENCY PROGRAM	
Aircraft equipment	13,032
Furniture and furnishing	225
Office equipment	15,958
	29,215
	49,958,993
Canadian Transport Commission	
CANADIAN TRANSPORT COMMISSION PROGRAM	
Office furniture, fixtures and furnishings	96,839
Office machines and equipment ($150 per item and over)	46,352
	143,191
	50,102,184

	Amount
	$
URBAN AFFAIRS	
Department	
Office furniture	126,389
Office equipment	107,825
	234,214
Canadian Habitat Secretariat	
Communications and related equipment	302,394
Other Electric equipment	6,707
Furniture and fixtures	64,114
Other equipment	45
Office machines–equipment	5,499
	378,759
	612,973
VETERANS AFFAIRS	
ADMINISTRATION PROGRAM	
Office equipment	16,720
Office furnishings and fixtures	22,308
	39,028
WELFARE SERVICES PROGRAM	
Office equipment	21,943
Office furnishings and fixtures	66,066
Motor vehicles	4,000
	92,009
PENSION PROGRAM	
Office equipment	36,591
Office furnishings and fixtures	36,958
	73,549
BUREAU OF PENSIONS ADVOCATES	
Office equipment	3,578
Office furnishings and fixtures	9,967
	13,545
TREATMENT SERVICES PROGRAM	
Hospital equipment	492,162
Scientific equipment	684,778
Transportation equipment	108,066
	1,285,006
VETERANS' LAND ADMINISTRATION PROGRAM	
Office equipment	2,316
Office furnishings and fixtures	17,986
	20,302
	1,523,439

SECTION 33

1975-76
PUBLIC ACCOUNTS

Payments of Damage Claims
Ex Gratia Payments
Federal Court Awards
Nugatory Payments

CONTENTS

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Damage Claims	33.2
Ex Gratia Payments	33.18
Federal Court Awards	33.28
Nugatory Payments	33.31

PAYMENT OF DAMAGE CLAIMS

Particulars and Payee	Authority	Amount
		$
AGRICULTURE		
ADMINISTRATION PROGRAM		
Sundry Claims		386
RESEARCH PROGRAM		
Amount covering settlement of claim for damages arising from motor vehicle accident at Ottawa, Ontario, November 21, 1974, charged to Vote 5.		
Anglo Gibralter Group	Justice legal opinion	1,215
Amount covering settlement of claim for damages arising from motor vehicle accident at Harrow, Ontario, April 13, 1973, charged to Vote 5.		
Anglo Canadian Fire and General Insurance Company	Justice legal opinion	2,382
Amount covering settlement of claim for damages arising from motor vehicle accident at Swift Current, Saskatchewan, August 29, 1975, charged to Vote 5.		
Wilma C Best and State Farm Automobile Insurance Company	Justice legal opinion	2,179
Sundry claims each under $1,000		4,960
		10,736
PRODUCTION AND MARKETING PROGRAM		
Amount covering settlement of claim for damages arising from motor vehicle accident at London, Ontario, January 23, 1973, charged to Vote 15.		
C I A G Insurance Co	Justice legal opinion	4,544
Amount covering settlement of claim for damages arising from motor vehicle accident at Manchester, Ontario, April 4, 1975, charged to Vote 15.		
Hughes, Laishley, Mullen, Touhey and Sigouin, in trust	Justice legal opinion	1,744
Amount covering settlement of claim for damage to motor vehicle at Port aux Basques, Nfld, June 6, 1975, charged to Vote 15.		
Robert Hunt Co Ltd	Justice legal opinion	1,147
Amount covering settlement of claim for damages arising from motor vehicle accident at Lethbridge, Alberta, December 4, 1974, charged to Vote 15.		
Jacobson, Maxwell, in trust	Justice legal opinion	5,888
Amount covering settlement of claims for damages arising at Vancouver, B C, December 23, 1974, charged to Vote 15.		
Paine, Edmonds, Williams, Dudley and Woodley, in trust	Justice legal opinion	1,309
Insurance Corporation of British Columbia		1,323
Sundry claims each under $1,000		9,019
		24,974
HEALTH OF ANIMALS PROGRAM		
Sundry claims each under $1,000		13,433
		49,529
COMMUNICATIONS		
Automobile accident settlement October 14, 1975, charged to Vote 1	Justice legal opinion	1,114
February 4, 1976, charged to Vote 1.	Justice legal opinion	2,474
Sundry claims each under $1,000 (15)		5,089
		8,677
CONSUMER AND CORPORATE AFFAIRS		
Amount covering settlement of claim for damages arising from a motor vehicle accident, December 19, 1974, at Quebec, Quebec, charged to Vote 1.	Justice legal opinion	1,650
Sundry claims each under $1,000 (8)		2,989
		4,639

PAYMENT OF DAMAGE CLAIMS—*Continued*

Particulars and Payee	Authority	Amount
		$
ENERGY, MINES AND RESOURCES		
Automobile accident settlement Manitoba Public Insurance Corporation Ltd, July 12, 1975, charged to Vote 15.	Justice legal opinion	1,210
Automobile accident settlement Rice Chevrolet Oldsmobile Ltd, July 9, 1975, charged to Vote 15.	Justice legal opinion	1,203
Sundry claims each under $1,000		2,420
		4,833
ENVIRONMENT		
Bertocchi C	Departmental	1,241
Cabot Construction	Justice Department	34,302
Camwill Construction	Departmental	1,079
Damage to fishing vessel "Ermilina" by FPC "Comox Post"	Legal adviser	1,235
Nijhuis Derek	Departmental	1,300
O'Rourke Ernest	Ministerial	9,500
Pekar J E	Justice Department	2,471
Phillips R J	Justice Department	2,523
Power Leslie	Legal adviser	1,400
Smith, Speyer, Neeb & Graham	Legal adviser	14,227
Thompson, Stewart, Sterling & Sterling	Legal adviser	4,797
Tyerman Lloyd	Legal adviser	2,421
Sundry claims all under $1,000	Departmental	10,236
		86,732
EXTERNAL AFFAIRS		
Compensation to employees for loss of or damage to household effects shipped at public expense pursuant to the Foreign Service Directives in connection with posting assignments, charged to Vote 1.		
Bonthron W J	T B 737293, July 17, 1975	3,747
Edington R J	T B 740254, January 7, 1976	1,885
Froese G D	T B 737297, July 17, 1975	1,007
Sylvestre C	T B 741279, February 2, 1976	2,617
Thivierge P A E	T B 737294, July 24, 1975	1,042
Settlement of claim for damages arising out of motor vehicle accident on premises of Lester B Pearson Bldg, February 12, 1975, charged to Vote 1.		
Abelson, House, Vice, Hunter and Thatcher in Trust for Constitution Insurance Co, Edith Dawson	Justice legal opinion	2,550
Sundry claims each under $1,000		25,866
		38,714
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT		
INDIAN AND ESKIMO AFFAIRS PROGRAM		
Settlement of a claim for damages involving a departmental vehicle, charged to Vote 5.		
Royal Insurance	Justice ruling	1,649
Settlement of claim for damages as a result of an accident involving a departmental vehicle, charged to Vote 5.		
Dohm, MacDonald, Russell and Korwarsky	Justice ruling	3,573
Sundry claims each under $1,000, charged to Vote 5.		4,610
		9,832
NORTHERN AFFAIRS PROGRAM		
Settlement of a claim involving a departmental vehicle owned by Wardair, charged to Vote 25.		
Wardair Canada Ltd	Ministerial	1,228
Sundry claims each under $1,000, charged to		
Vote 25		1,800
Vote 30		146
		3,174

PAYMENT OF DAMAGE CLAIMS—*Continued*

Particulars and Payee	Authority	Amount
		$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT— *Concluded*		
PARKS CANADA PROGRAM		
Settlement of a claim as a result of an accident involving a leased vehicle and a vehicle owned by Rev Roache, charged to Vote 65.		
Steel City Sales	Justice ruling	1,371
Settlement of a claim as a result of an accident involving a leased vehicle, charged to Vote 65.		
Rafuse Motors Ltd	Justice ruling	1,388
Settlement of a claim as a result of damage to a privately owned boat at Big Chute Marine Railway, charged to Vote 65.		
George McIntyre	Legal Services ruling	4,666
Settlement of a claim as a result of damages to a boat owned by Martin Druso Jr at the Peterboro Lift Lock, charged to Vote 65.		
Royal Globe Insurance Company	Legal Services ruling	3,136
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 65.		
Canadian Pacific Railway Ltd	Justice ruling	3,916
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned by Mrs Tanzell, charged to Vote 65.		
Crosland and Company Barristers & Solicitors	Justice ruling	2,187
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 65.		
Bryant W P Laboret	Justice ruling	2,500
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 65.		
Code Hunter	Justice ruling	1,475
Sundry claims each under $1,000, charged to Vote 65		15,604
		36,243
		49,249
NATIONAL DEFENCE		
DEFENCE SERVICES PROGRAM		
Settlement of a claim for damage to or loss of personal property caused by a fire at Canadian Forces Base Bagotville, charged to Vote 1.		
Basque J L	TB 694982, September 17, 1970	2,881
Settlement of a claim for loss of damage to personal property as a result of flooding in basement of Permanent Married Quarters CFB St-Hubert, charged to Vote 1.		
Blais R S	TB 694982, September 17, 1970	1,127
Settlement of a claim for damage to or loss of personal property caused by a fire at Canadian Forces Base Bagotville, charged to Vote 1.		
Boggs A J	TB 694982, September 17, 1970	3,613
Settlement of a claim for damage to or loss of personal property caused by a fire at Canadian Forces Base Bagotville, charged to Vote 1.		
Burda G H	TB 694982, September 17, 1970	1,432
Settlement of a claim by Lethbridge Catholic Separate School District No 9 as a result of damage caused by a departmental vehicle, charged to Vote 1.		
Canadian Pittsburgh Industries	TB 694982, September 17, 1970	1,074
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Cantin Gertrude	TB 694982, September 17, 1970	1,573
Settlement of a claim for loss of or damage to personal property as a result of flooding in basement of Permanent Married Quarters CFB St-Hubert, charged to Vote 1.		
Castonguay C J	TB 694982, September 17, 1970	1,093
Settlement of a claim re: Marcel Richard as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Commercial Union Assurance Co Ltd	TB 694982, September 17, 1970	2,650

PAYMENT OF DAMAGE CLAIMS—*Continued*

Particulars and Payee	Authority	Amount
		$
NATIONAL DEFENCE—*Continued*		
DEFENCE SERVICES PROGRAM—*Continued*		
Settlement of a claim for loss of or damage to personal property as a result of flooding in basement of Permanent Married Quarters CFB St-Hubert, charged to Vote 1.		
Conlin E J	TB 694982, September 17, 1970	1,216
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Cooperators Insurance Association of Guelph	TB 694982, September 17, 1970	1,789
Settlement of a claim for loss of stamp collection in a fire at Canadian Forces Base Bagotville, charged to Vote 1.		
Cripps J P	TB 694982, September 17, 1970	6,000
Settlement of a claim for damage to or loss of personal property caused by a fire at Canadian Forces Base Bagotville, charged to Vote 1.		
Cripps J P	TB 694982, September 17, 1970	1,818
Settlement of a claim for damage to or loss of personal property caused by flooding, Canadian Forces Base Halifax, charged to Vote 1.		
Delisle J D	TB 694982, September 17, 1970	1,000
Settlement of a claim for damages in favor of Bruno Testa, charged to Vote 1.		
Department of Justice	TB 694982, September 17, 1970	9,000
Settlement of a claim for loss of or damage to property as a result of flooding in basement of Permanent Married Quarters CFB St-Hubert, charged to Vote 1.		
Dominique J C	TB 694982, September 17, 1970	1,820
Settlement of a claim as a result of an accident involving a departmental vehicle and resulting in injuries to Mrs Elizabeth Ellen Routliffe, charged to Vote 1.		
Federal Court of Canada	TB 694982, September 17, 1970	5,500
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Federal Insurance Co.	TB 694982, September 17, 1970	1,720
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Fisher Thomas	TB 694982, September 17, 1970	2,000
Settlement of a claim for loss of or damage to personal property as a result of flooding in basement of Permanent Married quarters CFB St-Hubert, charged to Vote 1.		
Flynn Michael	TB 694982, September 17, 1970	1,173
Settlement of a claim for damage to or loss of personal property caused by a fire at Canadian Forces Base Bagotville, charged to Vote 1.		
Frappier M R N	TB 694982, September 17, 1970	1,020
Settlement of a claim for damage to or loss of personnal property caused by a fire at Canadian Forces Base Bagotville, charged to Vote 1.		
Fugère N C C	TB 694982, September 17, 1970	1,917
Settlement of a claim for loss of or damage to personal property as a result of flooding in basement of Permanent Married Quarters CFB St-Hubert, charged to Vote 1.		
Fyfe D	TB 694982, September 17, 1970	1,223
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Gingras Apolinaire	TB 694982, September 17, 1970	1,255
Settlement of a claim as a result of an Accident involving a departmental vehicle, charged to Statutory Vote.		
Hogben & Mayhew	Federal Court Judgment No T-2476-72, June 9, 1975	29,385
Settlement of a claim for damage to or loss of personal property caused by fire, charged to Vote 1.		
Houle R J P	TB 694982, September 17, 1970	1,201

PAYMENT OF DAMAGE CLAIMS—*Continued*

Particulars and Payee	Authority	Amount
		$
NATIONAL DEFENCE—*Continued*		
DEFENCE SERVICES PROGRAM—*Continued*		
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Hydro-Québec	TB 694982, September 17, 1970	1,191
Settlement of a claim re: G E Remmington as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Insurance Corporation of British Columbia	TB 694982, September 17, 1970	1,881
Advance payment as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Kingshott John as next friend of infant David Kingshott	TB 694982, September 17, 1970	2,000
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Konzern G	TB 694982, September 17, 1970	3,353
Settlement of a claim for damage to or loss of personal property caused by a fire at Canadian Forces Base Bagotville, charged to Vote 1.		
Lacombe M J E	TB 694982, September 17, 1970	1,172
Settlement of a claim for damage to or loss of personal property caused by a fire at Canadian Forces Base Bagotville, charged to Vote 1.		
Lacroix J A	TB 694982, September 17, 1970	1,618
Settlement of a claim for damage to or loss of personal property caused by a fire at Canadian Forces Base Bagotville, charged to Vote 1.		
Lafrenière L M S	TB 694982, September 17, 1970	2,345
Settlement of a claim for damage to or loss of personal property caused by a fire at Canadian Forces Base Bagotville, charged to Vote 1.		
Latraverse J G L	TB 694982, September 17, 1970	6,009
Settlement of a claim for damage to or loss of personal property caused by a fire at Canadian Forces Base Bagotville, charged to Vote 1.		
Legarde D P	TB 694982, September 17, 1970	1,003
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Lonsdale D	TB 694982, September 17, 1970	2,000
Settlement of a claim by Gary & Elred Storey as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Manitoba Public Insurance Corporation	TB 694982, September 17, 1970	2,949
Advance payment for damages as a result of an accident involving a departmental vehicle, charged to Vote 1.		
MacIsaac Clark and Co	TB 694982, September 17, 1970	2,000
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Morehouse W	TB 694982, September 17, 1970	1,829
Settlement of a claim for legal costs, injuries to horses and damage to wagons when the noise from 9 CF "Snowbird" aircraft stampeded the horses, charged to Statutory Vote.		
Morissette Eric Ivan	Federal Court Judgment T-4082-75, December 10, 1975	5,000
Settlement of a claim as a result of damage and loss of personal property during move from Canadian Forces Base Europe, charged to Vote 1.		
McLennan A L	TB 694982, September 17, 1970	4,962
Settlement of a claim for damage to or loss of personal property caused by a fire at Canadian Forces Base Bagotville, charged to Vote 1.		
Nadeau R M A	TB 694982, September 17, 1970	11,573
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Newfoundland American Underwriters	TB694982, September 17, 1970	2,200
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Ontario Hydro	TB694982, September 17, 1970	1,072

PAYMENT OF DAMAGE CLAIMS—*Continued*

Particulars and Payee	Authority	Amount
		$
NATIONAL DEFENCE—*Continued*		
DEFENCE SERVICES PROGRAM—*Continued*		
Settlement of a claim as a result of damage to Camp Minwassin, Ontario, while being occupied by Departmental Cadets, charged to Vote 1.		
Ottawa Boys' Club	TB 694982, September 17, 1970	2,564
Settlement of a claim as a result of an explosion at Suffield Range which damaged a well, charged to Vote 1.		
Pahl L & G	TB694982, September 17, 1970	5,000
Settlement of a claim for loss of or damage to personal property as a result of flooding in basement of Permanent Married Quarters CFB St-Hubert, charged to Vote 1.		
Paquette J H L	TB 694982, September 17, 1970	1,191
Settlement of a claim for loss of or damage to personal property as a result of flooding in basement of Permanent Married Quarters CFB St-Hubert, charged to Vote 1.		
Patrick I D F	TB 694982, September 17, 1970	1,050
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Potter Leonard E	TB 694982, September 17, 1970	3,000
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Pybus Chornous Smith & Associates	TB 694982, September 17, 1970	8,763
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Quinton & Bourassa in Trust	TB 694982, September 17, 1970	12,700
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Randall Meyer & Pollard	TB 694982, September 17, 1970	2,961
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Raymonde Drapeau Barrière	TB 694982, September 17, 1970	1,500
Settlement of a claim for expenses incurred as a result of salvage operations, charged to Vote 1.		
Sadler Gil	TB 694982, September 17, 1970	1,548
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Singh Mohan	TB 694982, September 17, 1970	3,098
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned and operated by Jean Eleanor Rupert, charged to Vote 1.		
Soloway Wright Houston Greenberg O'Grady & Morin in Trust	TB 694982, September 17, 1970	7,370
Settlement of a claim for damage to or loss of personal property caused by a fire at Canadian Forces Base Bagotville, charged to Vote 1.		
Tardif M F G	TB 694982, September 17, 1970	1,289
Settlement of a claim re: F Banks as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Underwriters Adjustment Bureau Ltd	PC 1970-10/907, May 19, 1970	2,359
Settlement of a claim re: D L Bird as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Underwriters Adjustment Bureau Ltd	PC 1970-10/907, May 19, 1970	2,940
Settlement of a claim re: R M Black as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Underwriters Adjustment Bureau Ltd	PC 1970-10/907, May 19, 1970	1,945
Settlement of a claim re: Robert John Brown as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Underwriters Adjustment Bureau Ltd	PC 1970-10/907, May 19, 1970	1,450
Settlement of a claim re: Larry Charbonneau as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Underwriters Adjustment Bureau Ltd	TB 694982, September 17, 1970	1,000
Settlement of a claim re: R Colley as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Underwriters Adjustment Bureau Ltd	PC 1970-10/907, May 19, 1970	1,326

PAYMENT OF DAMAGE CLAIMS—*Continued*

Particulars and Payee	Authority	Amount
		$
NATIONAL DEFENCE—*Continued*		
DEFENCE SERVICES PROGRAM—*Continued*		
Settlement of a claim re: Gaétan Cyr as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Underwriters Adjustment Bureau Ltd	PC 1970-10/907, May 19, 1970	1,662
Settlement of a claim re: A Deschamps as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Underwriters Adjustment Bureau Ltd	PC 1970-10/907, May 19, 1970	1,042
Settlement of a claim re: Arthur DeWitt as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Underwriters Adjustment Bureau Ltd	TB 694982, September 17, 1970	2,732
Settlement of a claim re: L Ferrari & S Olsen as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Underwriters Adjustment Bureau Ltd	PC 1970-10/907, May 19, 1970	1,139
Settlement of a claim re: Gulf Oil Canada Ltd as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Underwriters Adjustment Bureau Ltd	PC 1970-10/907, May 19, 1970	1,388
Settlement of a claim re: C A Hurley as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Underwriters Adjustment Bureau Ltd	PC 1970-10/907, May 19, 1970	1,608
Settlement of a claim re: N Johnson as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Underwriters Adjustment Bureau Ltd	PC 1970-10/907, May 19, 1970	1,116
Settlement of a claim re: P F Keirstead as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Underwriters Adjustment Bureau Ltd	PC 1970-10/907, May 19, 1970	3,233
Settlement of a claim re: J Kingshott as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Underwriters Adjustment Bureau Ltd	PC 1970-10/907, May 19, 1970	3,913
Settlement of a claim re: V Lussier as a result of damages caused by aircraft, charged to Vote 1.		
Underwriters Adjustment Bureau Ltd	PC 1970-10/907, May 19, 1970	2,001
Settlement of a claim re: Peter Mercier as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Underwriters Adjustment Bureau Ltd	PC 1970-10/907, May 19, 1970	1,541
Settlement of a claim re: Jacqueline et Emanuel Mifsud as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Underwriters Adjustment Bureau Ltd	PC 1970-10/907, May 19, 1970	2,087
Settlement of a claim re: Z Normandeau & J P Sippley as a result of an accident, charged to Vote 1.		
Underwriters Adjustment Bureau Ltd	TB 694982, September 17, 1970	1,346
Settlement of a claim re: P S Oliver as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Underwriters Adjustment Bureau Ltd	PC 1970-10/907, May 19, 1970	1,000
Settlement of a claim re: J Pineault as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Underwriters Adjustment Bureau Ltd	PC 1970-10/907, May 19, 1970	2,000
Settlement of a claim re: L E Potter as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Underwriters Adjustment Bureau Ltd	TB 694982, September 17, 1970	1,295
Settlement of a claim re: W G Raeburn & D Raeburn as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Underwriters Adjustment Bureau Ltd	PC 1970-10/907 May 19, 1970	2,920
Settlement of a claim re: D Sinclair for damage to buildings as a result of a grass fire, charged to Vote 1.		
Underwriters Adjustment Bureau Ltd	TB 694982, September 17, 1970	2,655
Settlement of a claim re: M Spidle as a result of an incident wherein Mr Spidle's cattle died and/or sustained injuries as a result of heat tablets being left around by the Canadian Forces, charged to Vote 1.		
Underwriters Adjustment Bureau Ltd	PC 1970-10/907, May 19, 1970	3,000
Settlement of a claim re: David Stewart as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Underwriters Adjustment Bureau Ltd	PC 1970-10/907, May 19, 1970	1,580

PAYMENT OF DAMAGE CLAIMS—*Continued*

Particulars and Payee	Authority	Amount
		$
NATIONAL DEFENCE—*Concluded*		
DEFENCE SERVICES PROGRAM—*Concluded*		
Settlement of a claim re: Swift Canadian Ltd as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Underwriters Adjustment Bureau Ltd	PC 1970-10/907, May 19, 1970	1,445
Settlement of a claim re: D C Taylor as a result of a low flying aircraft, charged to Vote 1.		
Underwriters Adjustment Bureau Ltd	PC 1970-10/907, May 19, 1970	3,919
Settlement of a claim re: J C Tessier & R Madon as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Underwriters Adjustment Bureau Ltd	PC 1970-10/907, May 19, 1970	2,308
Settlement of a claim re: E J Vos as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Underwriters Adjustment Bureau Ltd	PC 1970-10/907, May 19, 1970	3,178
Settlement of a claim re: S K Wolfram as a result of an accident involving a departmental vehicle, charged to Vote 1		
Underwriters Adjustment Bureau Ltd	PC 1970-10/907, May 19, 1970	3,105
Settlement of a claim re: E Woodland and W J Goldsmith as a result of an accident involving a departmental vehicle, charged to Vote 1		
Underwriters Adjustment Bureau Ltd	PC 1970-10/907, May 19, 1970	2,677
Reimbursement of Canada's share of 75 per cent with respect to damage claims paid through the British Claims Agency, on behalf of Canada, under the terms of Article VIII of the NATO Status of Forces Agreement approved by the Visiting Forces (North Atlantic Treaty Act c 284 R S), as amended to: Government of Belgium 3 claims for $103,829; Government of Germany, 1,414 claims for $1,153,114.		1,256,943
Sundry awards of less than $1,000 each		223,432
		1,737,956
NATIONAL HEALTH AND WELFARE		
MEDICAL SERVICES PROGRAM		
Settlement of claims for damages arising from a motor vehicle accident at Sault Ste-Marie, Ontario, on July 2, 1975, charged to Vote 15.		
Allstate Insurance Co	Justice legal opinion	904
Gary Bouliane		250
Sundry claims each under $1,000, charged to Vote 15.		3,101
		4,255
HEALTH PROTECTION PROGRAM		
Settlement of claim for damages arising from a motor vehicle accident at St-Léonard, Quebec, on November 18, 1975, charged to Vote 25.		
Maryland Casualty Co	Justice legal opinion	1,036
Settlement of claims for damages arising from a motor vehicle accident at Scarborough, Ontario, on November 29, 1975, charged to Vote 25.		
Richardson Pand A	Justice legal opinion	1,514
Klassen J		1,613
Sundry claims each under $1,000, charged to Vote 25.		1,188
		5,351
		9,606
NATIONAL REVENUE		
Customs and Excise		
Sundry claims each under $1,000		5,325
Taxation		
Sundry claims each under $1,000(12)		476
		5,801

PAYMENT OF DAMAGE CLAIMS—*Continued*

Particulars and Payee	Authority	Amount
		$
POST OFFICE		
Accident, Crown vehicle 134-128 and W Wouterlost's vehicle on October 29, 1974.		
Insurance Corporation of B C and W Wouterlost, Vancouver, B C	Department of Justice	1,498
Accident, Crown vehicle 134-515 and K Walji's vehicle on January 29, 1975.		
Insurance Corporation of B C and K Walji, Vancouver, B C	Department of Justice	1,954
Accident, Crown vehicle 110-500 and O Pany's vehicle on May 26, 1975.		
Bowell McLean Motors Ltd, Vancouver, B C	Department of Justice	1,457
Accident, Crown vehicle 110-433 and G McArthur's vehicle on January 22, 1976.		
Nora Rankin and Gary McArthur, North Delta, B C	Department of Justice	1,817
Accident, Crown vehicle 134-511 and J Simons' vehicle, North Vancouver, on August 21, 1975.		
Insurance Corporation of B C, Vancouver, B C	Department of Justice	1,443
Accident, Crown vehicle 134-264 and E Selme's vehicle on July 28, 1975		
Saskatchewan Government Insurance and E Selme	Department of Justice	2,147
Accident, Crown vehicle 110-480 and vehicles of A W Hansen, B R Jones, C R Daroza and D A Staite on February 12, 1975.		
Insurance Corporation of B C, Vancouver, B C, R Jones, A Daroza and S Staite	Department of Justice	2,573
Accident, Crown vehicle and G Arthurs' vehicle on May 23, 1974.		
G Arthurs, Calgary, Alta	Department of Justice	2,987
Accident, Crown vehicle and Yellow United Cabs' vehicle on August 19, 1974.		
I Pawlowich, Calgary, Alta	Department of Justice	1,000
Accident, Crown vehicle 123 driven by J Bailey on January 5, 1975.		
The Baxter Group Ltd, Winnipeg, Man	Department of Justice	1,001
Accident, Crown vehicle 108 driven by D Norquay on May 7, 1975.		
Manitoba Public Insurance Corporation, Winnipeg, Man	Department of Justice	2,037
Amount covering settlement of P O vehicle striking vehicle owned by Timothy Tempest in Hamilton, Ont, October 1st, 1975	Department of Justice	1,062
Amount covering settlement of P O vehicle striking vehicle owned by Isabella Fetterly in Hamilton on February 27, 1975. Robert B Easterbrook	Department of Justice	3,010
Amount covering settlement of P O vehicle striking vehicle owned by Mrs Wanda Senrau. Goldberg, Shinder, Shnelzer, Gardner and Kronech	Legal Division H Q	5,047
Federal Court of Canada, Settlement of claim to Mrs W Senrau	Legal Division H Q	11,000
Amount covering settlement of P O vehicle striking vehicle owned by Jilles Drubrunet	Legal Division H Q	1,465
Amount covering settlement of P O vehicle striking vehicle owned by Suzanne Lerche. Casualty Co of Canada	Legal Division H Q	1,185
Amount covering settlement of P O vehicle striking vehicle owned by N Sheraton. Adams, Forbes and Singer	Legal Division H Q	1,158
Amount covering settlement of P O vehicle striking vehicle owned by David John Potter. John A Grace QC, In Trust	Legal Division H Q	20,000
Amount covering settlement of a claim for material damages and bodily injuries caused by an accident between a postal vehicle driven by Yvan Bissonnette and a car driven by William Henry and belonging to Charbonneau Louage d'Auto, on April 9, 1974	Department of Justice 12,121	4,395
Amount covering settlement of a claim for material damages to the property of the Department of Transport caused by a postal truck driven by Arnold St-Pierre in an accident on October 4, 1974	Department of Justice 14,552	1,284
Amount covering settlement of a claim for material damages caused by an accident between a postal truck driven by Armand Plante and the car of Mrs André Lalonde on March 11, 1975	Department of Justice 15,166	1,238

PAYMENT OF DAMAGE CLAIMS—*Continued*

Particulars and Payee	Authority	Amount
		$
POST OFFICE—*Continued*		
Amount covering settlement of a claim for material damages caused by an accident between postal trucks driven by P E Haché and D Ledoux and the car of Allard Côté on January 17, 1975	Department of Justice 14,573	1,203
Amount covering settlement of a claim for material damages caused by an accident between a postal truck driven by Maurice Gravel and the car of Léopold Lévesque on April 9, 1975	Department of Justice 15,168	1,221
Amount covering settlement of a claim for material damage and bodily injuries caused by an accident between a postal truck driven by Roméo Larivée, the car of Mrs M G Ghyselincks and Paul-Émile Boyer, pedestrian, on February 9, 1973	Department of Justice 8,973	1,112
Amount covering settlement of a claim for material damages and bodily injuries caused by an accident between a postal truck driven by Dollard Arbour and the car of Roland Robillard on September 20, 1973	Department of Justice 10,567-2	5,752
Amount covering settlement of a claim for material damages caused by an accident between a post in Ville St-Laurent, the car of McFarlane Son and Hodgson and a postal truck driven by Henri Michaud on January 9, 1975	Department of Justice 16,062-4	1,787
Amount covering settlement of a claim for material damages to the property of St-Louis Bedding by a postal truck driven by Jacques Lavoie on October 16,1975	Department of Justice 17,701-7	1,000
Amount covering settlement of a claim for material damages and bodily injuries caused by an accident between a postal truck driven by R Guadagno and the car of Mrs Claire Leroux on October 10, 1975	Department of Justice 17,133-4	2,845
Amount covering settlement of a claim for material damages caused by an accident between a postal truck driven by Michel Lesage and a car driven by Mrs R Chèvrefils and belonging to Mainline Auto Leasing, on August 22, 1975	Department of Justice 17,104-5	2,692
Amount covering settlement of a claim for material damages caused by an accident between a postal truck driven by Yvon Robert and the car of M L Gaulin on December 17, 1975	Department of Justice 18,078-3	1,583
Amount covering settlement of a claim for material damages caused by an accident between a postal truck driven by Marcel Chagnon and the car of Ademco Location, driven by Donald Lirotte, on December 11, 1975	Department of Justice 18,434-5	1,446
Claim paid to the Department of Social Affairs following an accident between a postal vehicle driven by Serge Thibault and Yvan Paquette (child), on July 10, 1973	Department of Justice 235,952	2,528
Damage to the property of Gratien Deschênes caused by a postal truck driven by Dany Carbonneau on May 20, 1975	Department of Justice 16,047	1,246
Material damages to La Galerie du Meuble, Inc, store, caused by a postal vehicle driven by Denis Carbonneau on April 7, 1975	Department of Justice 15,398	1,256
Amount covering settlement of personal injury claim caused by Post Office vehicle striking two pedestrians.		
Mr and Mrs Cottem	Department of Justice	18,500
Amount covering settlement of personal injury claim caused by P O vehicle striking a pedestrian.		
Mrs Karen	Department of Justice	9,837
Amount covering settlement of damage caused by Post Office vehicle striking the rear of a vehicle owned by Gerald Hurzin	Department of Justice	4,740
Amount covering settlement of personal injury claim caused by Post Office vehicle striking rear of a van, owned by Hendrick Florist Ltd.		
Workmens Compensation Board	Department of Justice	1,014
Amount covering settlement of damage caused by Post Office vehicle striking vehicle owned by L Ach	Department of Justice	5,350
Amount covering settlement of damage caused by Post Office vehicle striking rear of vehicle owned by G Carboni and inflicting personal injury to Mr Carboni	Department of Justice	7,400
Amount covering settlement of damage caused by Post Office vehicle striking parked cab, owned by C Rotman Taxi and personal injury claim for taxi driver Carlton Kein	Department of Justice	2,109

PAYMENT OF DAMAGE CLAIMS—*Continued*

Particulars and Payee	Authority	Amount
		$
POST OFFICE—*Concluded*		
Amount of coverage covering settlement of damages caused by Post Office vehicle striking parked car owned by Carol J Mitchell	Department of Justice	1,110
Amount covering settlement of Luigi Troian	Department of Justice	1,120
Amount covering settlement of damage caused by Post Office vehicle striking rear of vehicle owned by E Polci	Department of Justice	1,679
Amount covering settlement of damage caused by Post Office vehicle, skidding into rear of a car owned by B MacDonald	Department of Justice	1,917
Amount covering settlement of damages caused by Post Office vehicle striking a vehicle owned by R Lacroix which struck a second vehicle owned by S Murphy, which struck a third vehicle owned by R N Springstein	Department of Justice	2,066
Amount covering settlement of damage caused by Post Office vehicle striking rear of vehicle owned by Bedford McAngus, and inflicting personal injury to Mr McAngus	Department of Justice	2,336
Amount covering settlement of damages caused by Post Office vehicle striking head-on with a vehicle owned by Arthur Neale	Department of Justice	1,119
Amount covering settlement of damages caused by Post Office vehicle striking over-head archway at the Austin Estate	Department of Justice	1,600
Amount covering settlement of damages caused by Post Office vehicle, striking the left rear of a vehicle owned by W T Lewis	Department of Justice	1,420
Amount covering partial settlement of damages caused by Post Office vehicle when it forced the vehicle owned by Mr Patrick O'Connor, into the guard rail of the Lakeshore Blvd. Damage to municipality of Metro Toronto property as well as the P O'Connor vehicle	Department of Justice	1,984
Amount covering settlement of damage caused by Post Office vehicle, when it backed into a car owned by John Gallea, and inflicted personal injury to C Camilleri	Department of Justice	1,495
Amount covering settlement of damage caused by Post Office vehicle when it struck the rear of a vehicle owned by Miss Sandra J Caldwell	Department of Justice	1,892
Amount covering partial settlement of damages caused by Post Office vehicle which struck the rear of a vehicle owned by H Beuttner	Department of Justice	4,728
Amount covering settlement of damage caused by Post Office vehicle, when it reversed into a cab owned by Super Cab Company	Department of Justice	1,190
Amount covering settlement of damage caused by Post Office vehicle, when it skid on icy road into a vehicle owned by Maurizio D'Ambrosio	Department of Justice	1,926
Amount covering settlement of damage caused by Post Office vehicle skidding and striking a vehicle owned by C Pistilli. Payment made to Weinstein and Starkman in Trust	Department of Justice	7,412
Amount covering settlement of damages for personal injury claim arising from P O vehicle striking boy on bicycle. Claimant-P Buckenham	Department of Justice	1,414
Amount covering settlement of damages arising from fire in trailer while in P O employ. Owner—W R Heinbuck	Post Office Investigator	4,908
Amount of coverage covering settlement of damages caused by Post Office vehicle striking an electric overhead door of building owned by Environment of Canada at 4905 Dufferin St	Department of Justice	2,880
Amount covering settlement for personal damages as a result of motor vehicle accident (Western Postal Region B C and Yukon District)	Department of Justice	9,153
Sundry claims under $1,000		187,450
		386,178
PRIVY COUNCIL		
Chief Electoral Officer		
Settlement of a claim for injuries sustained by an elector at a polling station Annaheim, Sask, charged to Vote 6. Mrs Olive Corriveau, Messes Pederson, Normand, McLoed and Todd, in trust	Justice Department Ruling, November 18, 1975	11,000

PAYMENT OF DAMAGE CLAIMS—*Continued*

Particulars and Payee	Authority	Amount
		$
PUBLIC WORKS		
Settlement of a claim as a result of a fuel oil spill from the Norton N B Post Office onto the property of Myrtle F Saunders, charged to Vote 10.		
Myrtle F Saunders	Justice Department legal opinion, October 7, 1975	7,000
Settlement of a claim as a result of lost rent and damages caused by acts of vandalism in Campbell's Bay G O C B Main/Patiss, charged to Vote 15.		
James A Crawford	PC 1975-9/2406, October 9, 1975; T B 739055	3,000
Settlement of a claim as a result of a fall caused by a hole in the floor at Postal Station "B", 685 Cathcart Street, Montreal, Que, charged to Vote 10.		
Dame Mildred Galarneau	Justice Department	1,000
Settlement of a claim as a resut of a fall from a defective staircase at St-Basile Postal Station, St-Basile, Que, charged to Vote 10.		
Dame Noella Lefebvre	Justice Department	1,255
Settlement of a claim as a result of a collision between a motor vehicle driven by V A Finster and a D P W vehicle at Whitehorse, Y T, charged to Vote 10.		
V A Finster	Justice Department VL 7300(A2)*20(AG)	1,275
Settlement of a claim as a result of damage to a theodolite rented by D P W from Canadian Survey Instrument Limited, charge to Vote 10.		
Canadian Survey Instrument Limited	Justice Department ruling	2,990
Sundry Claims each under $1,000 (40)		9,381
		25,901
REGIONAL ECONOMIC EXPANSION		
Sundry claims each under $1,000	Ministerial	4,207
SECRETARY OF STATE		
National Film Board		
Ministère des Affaires Sociales, Gouvernement du Québec—Medical expenses for minor, Serge Talbot, injured in fall from horse during shooting of film, August 10, 1973, to Vote 70.	Department of Justice	3,004
Sundry claims each under $1,000 (6)		2,343
		5,347
Public Archives		
Sundry claims		448
		5,795
SOLICITOR GENERAL		
McDonald M	TB 738172	605
Correctional Services		
Settlement of a claim for injuries resulting from an accident at Warkworth Institution, May 16, 1974, charged to Vote 5.		
Manzan F	Department of Justice	4,715
Settlement of a claim for injuries resulting from an accident at Stony Mountain Institution, July 26, 1973, charged to Vote 5.		
Schulman and Schulman, in trust for Michael Commanda	Department of Justice	2,500
Settlement of a claim for the loss of personal effects at Regional Reception Centre Ont, August 1974, charged to Vote 5.		
Binks, Chilcott, Simpson, in trust for Hancock H	Ministry Counsel Ruling, January 7, 1976	2,250
Michael Yorke—Details shown under Ex-Gratia payments		2,639
Fred J Morton—Details shown under Ex-Gratia payments		1,107
Victor Chernick—Details shown under Ex-Gratia payments		2,366
Robert A Henderson—Details shown under Ex-Gratia payments		10,332
Ian Rosenberg—Details shown under Ex-Gratia payments		4,977
Sundry claims, each under $1,000		8,576
Sundry Ex-Gratia claims, each under $1,000		4,663
		44,125

PAYMENT OF DAMAGE CLAIMS—*Continued*

Particulars and Payee	Authority	Amount
		$
SOLICITOR GENERAL—*Continued*		
Royal Canadian Mounted Police		
Settlement of a claim for damages resulting from a car accident at Minnedosa, Man, October 15, 1972, charged to Vote 20.		
Arpin and Company	TB 729748, August 8, 1974	8,164
Man Health Services Commission		1,601
Man Public Insurance Corporation		2,834
Settlement of a claim for repairs to a helicopter damaged by rifle fire during a criminal investigation in Saskatchewan, October 1, 1974, charged to Vote 20.		
Athabaska Airways Ltd	TB 729748, August 8, 1974	1,033
Settlement of a claim for damages resulting from a car accident at Penticton, BC, September 26, 1974, charged to Vote 20.		
BC Hospital Insurance Service	TB 729748, August 8, 1974	1,079
Settlement of a claim for damages resulting from a car accident near Burnaby, BC, December 2, 1974, charged to Vote 20.		
BC Hydro and Power Authority	TB 729748, August 8, 1974	1,183
Settlement of a claim for damages resulting from a motor vehicle accident at Ottawa, Ont, January 11, 1974, charged to Vote 20.		
Bell, Baker, Thompson, Oyen and Webber, in trust	The Federal Court of Canada Award	647
Settlement of a claim for damages resulting from a motor vehicle accident at Trois-Rivières, Que, December 18, 1974, charged to Vote 20.		
Jean-Noel Bergeron	TB 729748, August 8, 1974	943
Gautier and Dubeau		142
Settlement of a claim for damages resulting from a motor vehicle accident at Surrey, BC, December 10, 1974, charged to Vote 20.		
British Columbia Telephone Company	PC 1960-11/944, July 15, 1960	1,090
Settlement of a claim by David John Sharek for damages incurred during a criminal investigation at Edmonton, Alta, September 18, 1973, charged to Vote 20.	TB 729748, August 8, 1974	
Clerk Trial Division		6,250
Clerk Trial Division		2,000
Prowse and Wise		1,166
Settlement of a claim for damages resulting from a car accident at Fruitvale, BC, August 27, 1975, charged to Vote 20.		
Cook Motors Ltd	TB 729748, August 8, 1974	1,998
Settlement of a claim for damages resulting from a car accident at Maple Ridge, BC, September 9, 1974, charged to Vote 20.		
Corporation of the District of Surrey	TB 729748, August 8, 1974	2,841
Settlement of a claim for damages resulting from a motor vehicle accident at Labrador City, Nfld, April 21, 1975, charged to Vote 20.		
Charles Cull	TB 729748, August 8, 1974	1,031
Settlement of a claim for damages resulting from a car accident at Montreal, Que, February 26, 1975, charged to Vote 20.		
Dale and Company Ltd	TB 729748, August 8, 1974	853
James Boule		250
Settlement of a claim for damages resulting from a motor vehicle accident at Newcastle, NB, July 26, 1975, charged to Vote 20.		
Janet & Ruth Glover	PC 1960-11/944, July 15, 1960	3,087
Settlement of a claim by Aya Keren for damages and expenses resulting from a car accident at Vancouver, BC, February 1, 1973, charged to Vote 20.		
Goldman, Kemp and Craig, in trust	TB 729748, August 8, 1974	4,243
Settlement of a claim by Julianna Szucs for damages and costs resulting from a car accident at Edmonton, Alta, January 14, 1975, charged to Vote 20.		
Grotski, Hochachka and McClelland in trust	TB 729748, August 8, 1974	5,250

PAYMENT OF DAMAGE CLAIMS—*Continued*

Particulars and Payee	Authority	Amount
		$
SOLICITOR GENERAL—*Continued*		
Royal Canadian Mounted Police—*Continued*		
Settlement of a claim for damages resulting from a motor vehicle accident at Millville, NS, March 17, 1975, charged to Vote 20.		
Guardian Insurance Co of Canada	TB 729748, August 8, 1974	2,397
Settlement of a claim for damages resulting from a car accident at Slave Lake, Alta, July 14, 1975, charged to Vote 20.		
Henry Gullion	TB 729748, August 8, 1974	100
Gore Mutual Insurance Co		1,410
Settlement of a claim for damages resulting from a car accident at Montréal, Qué, July 17, 1974, charged to Vote 20.		
Gordon Hardy	TB 729748, August 8, 1974	75
Monitor Insurance Group		66
Tansey, Lavery, Johnston, O'Donnell, Clark and Carrière		21
Richard K Miller and Nicole Villeneuve		863
Viau, Bélanger and Associates		294
Settlement of a claim by Sandra Soltesz for pain and suffering resulting from a motor vehicle accident at Galloway, BC, November 18, 1969, charged to Vote 20.		
Hislop, Lazenby, Colgur and Best, in trust	TB 729748, August 8, 1974	1,500
Settlement of a claim for damages resulting from a motor vehicle accident on February 10, 1975, charged to Vote 20.		
Gordon L Hoffman	TB 729748, August 8, 1974	66
Loretta Hoffman		100
Monitor Insurance Group		1,045
Settlement of a claim for damages resulting from a car accident at Vancouver, BC, October 3, 1975, charged to Vote 20.		
Insurance Corporation of BC	TB 729748, August 8, 1974	1,386
Settlement of a claim for damages resulting from a car accident at Vancouver, BC, September 29, 1975, charged to Vote 20.		
Insurance Corporation of BC	TB 729748, August 8, 1974	2,677
Settlement of a claim for damages resulting from a car accident at Vancouver, BC, February 19, 1975, charged to Vote 20.		
Insurance Corporation of BC	TB 729748, August 8, 1974	1,088
Settlement of a claim for damages resulting from a motor vehicle accident at Burnaby, BC, May 27, 1975, charged to Vote 20.		
Insurance Corporation of BC	TB 729748, August 8, 1974	1,350
Settlement of a claim for damages resulting from a car accident at Vancouver, BC, August 22, 1975, charged to Vote 20.		
Insurance Corporation of BC	TB 729748, August 8, 1974	1,168
Settlement of a claim for damages resulting from a car accident at Vancouver, BC, May 2, 1975 charged to Vote 20.		
Insurance Corporation of BC	TB 729748, August 8, 1974	3,458
Settlement of a claim for damages resulting from a motor vehicle accident at Montréal, Qué, April 9, 1975, charged to Vote 20.		
Kaufman, Respitz, Sederoff, Shuger and Segal, in trust	TB 729748, August 8, 1974	1,750
Settlement of a claim for damages resulting from a car accident at Biggar, Sask, August 1, 1975, charged to Vote 20.		
William Kupczyk	TB 729748, August 8, 1974	50
Saskatchewan Government Insurance Office		1,499
Settlement of a claim for damages resulting from a motor vehicle accident at Edmonton, Alta, August 27, 1973, charged to Vote 20.		
Lavallée and Buchanan	TB 729748, August 8, 1974	2,768
Public Trustee		400
Settlement of a claim for damages resulting from a car accident at Richmond, BC, August 1, 1970, charged to Vote 20.		
MacFarlane and Company, in trust	TB 729748, August 8, 1974	13,738
Settlement of a claim for damages resulting from a motor vehicle accident at Winnipeg, Man, March 14, 1975, charged to Vote 20.		
Man Public Insurance Corporation	TB 729748, August 8, 1974	1,512

PAYMENT OF DAMAGE CLAIMS—*Continued*

Particulars and Payee	Authority	Amount
		$
SOLICITOR GENERAL—*Continued*		
Royal Canadian Mounted Police—*Continued*		
Settlement of a claim for damages resulting from a motor vehicle accident at Gilbert Plains, Man, March 1, 1974, charged to Vote 20.		
Man Public Insurance Corporation	TB 729748, August 8, 1974	1,244
R Shumka		50
Settlement of a claim for damages resulting from a car accident at Mississauga, Ont, September 25, 1974, charged to Vote 20.		
McKeown, Yoerger and Hudson	TB 729748, August 8, 1974	2,886
Settlement of a claim for damages resulting from a motor vehicle accident at Montréal, Qué, October 8, 1975, charged to Vote 20.		
Meyerovitch, Goldstein and Flanz, in trust	TB 729748, August 8, 1974	1,625
Settlement of a claim for damages resulting from a motor vehicle accident at Chilliwack, BC, October 31, 1972, charged to Vote 20.		
Milne and Rowles, in trust	TB 729748, August 8, 1974	8,668
Settlement of a claim for damages resulting from a car accident with a vehicle operated by Norma I Ehman at Regina, Sask, May 9, 1973, charged to Vote20.		
Donald J Murphy	TB 729748, August 8, 1974	3,270
Saskatchewan Government Insurance Office		886
Settlement of a claim for damages resulting from a car accident at Toronto, Ont, January 18, 1975, charged to Vote 20.		
Eric Murray, in trust	TB 729748, August 8, 1974	2,961
Settlement of a claim for damages resulting from a motor vehicle accident at Ottawa, Ont, February 6, 1975, charged to Vote 20.		
Norwich Union Assurance	TB 729748, August 8, 1974	944
Mail-O-Matic Printing		170
Settlement of a claim for damages resulting from a car accident at North Vancouver, BC, February 2, 1973, charged to Vote 20.		
Oliver, Waldock and Richardson, in trust	TB 729748, August 8, 1974	5,141
Settlement of a claim for damages resulting from a car accident at St John's, Nfld, January 30, 1975, charged to Vote 20.		
Kenneth Pomroy	TB 729748, August 8, 1974	1,833
Settlement of a claim for damages resulting from a multiple motor vehicle accident at Charlesbourg, Qué, February 23, 1974, charged to Vote 20.		
Quebec Minister of Finance	TB 729748, August 8, 1974	1,373
Settlement of a claim for medical expenses resulting from a car accident with a vehicle owned by J Brisebois at Montréal, Que, July 24, 1969, charged to Vote 20.		
Quebec Minister of Finance	TB 729748, August 8, 1974	4,721
Settlement of a claim for damages as a result of a criminal investigation at Edmonton, Alta, September 14, 1974, charged to Vote 20.		
Mohammad Rida Salah	TB 729748, August 8, 1974	878
Settlement of a claim for damages resulting from a motor vehicle accident at Truro, NS, January 6, 1975, charged to Vote 20.		
Nancy Sutton	TB 729748, August 8, 1974	2,200
Settlement of a claim for damages resulting from a motor vehicle accident at Vancouver, BC, July 25, 1975, charged to Vote 20.		
Barry Taylor	TB 729748, August 8, 1974	1,604
Settlement of a claim for damages resulting from a car accident at Bridgetown, NS, January 18, 1975, charged to Vote 20.		
Betty Pauline Taylor	TB 729748, August 8, 1974	4,264

PAYMENT OF DAMAGE CLAIMS—*Concluded*

Particulars and Payee	Authority	Amount
		$
SOLICITOR GENERAL—*Concluded*		
Royal Canadian Mounted Police—*Concluded*		
Settlement of a claim for damages resulting from a car accident at Ponoka, Alta, charged to Vote 20.		
Warner Lambert Canada Ltd	TB 729748, August 8, 1974	1,465
Sundry claims each under $1,000		102,054
		236,703
		281,433
TRANSPORT		
MARINE TRANSPORTATION PROGRAM		
Settlement of claims for damages resulting from the "Transatlantic"—"Hermes" collision on the St Lawrence River, April 10, 1965.		
McMaster, Meighen, Minnion, Patch, Cordeau, Hyndman & Legge	Federal Court Judgment, April 27, 1971	627,000
Settlement of claim for cancellation of the fixture of the vessel "Theokletos", including interest of $11,239.		
Langlois, Drouin & Laflamme in trust for Transworld Shipping Limited	Federal Court Judgment, November 26, 1973	121,163
Settlement of a claim for damages at Covehead, Queens County, P E I, on May 31, 1973, which resulted in the death of Donald E Johnston on July 8, 1973, charged to Vote 10.		
Joseph A Ghiz in trust for Dorothy E Johnston and Michele Johnston	TB 740507, December 18, 1975	45,900
Settlement of a general average loss which resulted when the M V St-Yves touched bottom while leaving Ile Bicquette, Québec, on October 20, 1971, charged to Vote 10.		
Langlois, Drouin & Laflamme	TB 741463, February 19, 1976	4,673
Settlement of a claim for first damage to potatoes at Georgetown Transit Shed, P E I, charged to Vote 10.		
McKenna Bros Ltd	Department of Justice, letter, February 20, 1976	1,893
Settlement of a claim for damages resulting from a motor vehicle accident at Cap des Rosiers, on January 12, 1975, charged to Vote 10.		
Antonio Blanchette	Department of Justice letter, August 6, 1975	1,150
Sundry claims each under $1,000		4,519
		806,298
AIR TRANSPORTATION		
Settlement of a claim for damages as a result of a slipping accident at Sydney N S, charged to Vote 20.		
Francis Stuckless	PC 1966/707, April 1, 1966	16,660
Settlement of a claim for damages as a result of a motor vehicle accident at Winnipeg, charged to Vote 20.		
Scotish and York Insurance	PC 1966/707, April 1, 1966	1,174
Sundry claims each under $1,000		13,486
		31,320
		837,618
VETERANS AFFAIRS		
Sundry claims under $1,000		2,716

EX GRATIA PAYMENTS

Particulars and Payee	Authority	Amount
		$
COMMUNICATIONS		
Departmental vehicles involved in motor accidents, charged to Vote 1.		
Bédard S		175
Brunet C		650
Devine D		100
Edwards G		400
Gauthier D		845
Ladouceur G		211
Owan P		2,474
Paquin G		715
Reeves R		303
Rivest C		925
Spencer C		1,114
Staryk D		411
Williams C		250
		8,573
CONSUMER AND CORPORATE AFFAIRS		
Sundry claims each under $100 (1)		52
ENERGY, MINES AND RESOURCES		
Sundry payments each under $100		446
ENVIRONMENT		
Losses of 26 employees' personal effects *re* sinking of C.G.S. «Cape Freels»	Collective agreement	15,454
Holwell Chris	TB 740902, January 16, 1976	325
James Bay Development Corp	Ministerial	26,200
Sundry payments	Departmental	514
		42,493
EXTERNAL AFFAIRS		
Compensation in respect of value of professional service rendered to the Canadian Embassy, Havana, Cuba in 1960, charged to Vote 1.		
Roberto Peasant, Key Biscayne, Florida, U S A	PC 1975-2/1174, May 27, 1975	250
Compensation for extra costs incurred by contractors involved in construction of Canadian chancery and related facilities in Islamabad, Pakistan, charged to Vote 5.		
MacDonald, Layton, Costain Limited	PC 1975-11/856, April 15, 1975	50,000
Comstock International Ltd		30,000
		80,250
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT		
INDIAN AND ESKIMO AFFAIRS PROGRAM		
Compensation for injury sustained while on a training program, charged to Vote 5.		
Loonskin A	PC 1975-1/2407	3,200
Compensation for loss of personal items as a result of a flooded basement in a Crown owned residence, charged to Vote 5.		
Warama Miss B	PC 1974-4/196	195
Compensation for injuries received in a motor accident involving a Crown owned vehicle, charged to Vote 5.		
Public Trustee of B C in trust for Alex M Johnson	PC 1975-2/1917	40,000
Compensation for cleaning cost of home after use by Department, charged to Vote 5.		
Colling Mrs Dorothy	PC 1974-4/1946	150
Compensation in consideration of legal fees and disbursements assessed against her for Court action involving a charge of manslaughter, charged to Vote 5.		
Rothwell Miss P	PC 1975-4/2584	7,334

EX GRATIA PAYMENTS—*Continued*

Particulars and Payee	Authority	Amount
		$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Concluded*		
INDIAN AND ESKIMO AFFAIRS PROGRAM—*Concluded*		
Payment of legal fees incurred by Miss Sharon Van Every in defence of a charge of assault by the mother of one of her pupils, charged to Vote 5.		
Ballachey, Moore and Hart, Brantford, Ont	TB 733849	500
Reimbursement of Band Funds paid to Elaine Bernadette Kiyawasew prior to her protested registeration as a member of the band, charged to Vote 5.		
Sturgeon Lake Band	TB 731489	2,132
Reimbursement of funds expended during 1973-74 to purchase ammunition, charged to Vote 5.		
Indian Bands in Treaty 7 area	Ministerial	319
Reimbursement for the loss of funds paid to Frederick Jordan Walter Gordon on the mistaken assumption that he had been enfranchised, charged to Vote 5.		
Posqua Band	Ministerial	2,776
Sundry claims each under $100(4), charged to Vote 5		160
		56,766
NORTHERN AFFAIRS PROGRAM		
Compensation for loss of personal effects on her departure from Cambridge Bay N W T, charged to Vote 25.		
Liske Mrs Gisèle	PC 1974-4/1946	1,000
Compensation for loss of drafting materials in postal system, charged to Vote 25.		
Janes Robert R	PC 1974-4/1946	350
		1,350
PARKS CANADA PROGRAM		
Compensation for losses due to cancellation of licences, charged to Vote 70.	PC 1975-15/2009	
Bateman A		1,800
Bebbington W		1,800
Blodgett W		3,600
Brathour G		4,600
Brown Colleen		500
Constable J		1,800
Drumm G		500
Jones F		1,800
Loohuizen G		500
Medland Mrs L		1,800
Melanson J		3,800
McIlvean Helen		1,800
Parker H		1,800
Raynor Anne		500
Raynor Marion		500
Robinson H		1,800
Stark M		3,850
Walker Ruth		1,800
Woods D		500
Wynan A		2,824
Yearwood Donna		500
Youden C		500
Payment in lieu of separation allowance, charged to Vote 65.		
Tait R M	TB 736561	4,220
Sundry claims each under $100		296
		43,390
		101,506

EX GRATIA PAYMENTS—*Continued*

Particulars and Payee	Authority	Amount
		$
INDUSTRY, TRADE AND COMMERCE		
Trade Industrial Program		
Compensation for cash stolen while he was on business on behalf of the department in Washington, D C, U S A.		
T Bernes	Ministerial	45
Compensation for the medical expenses which he has incurred as a result of an automobile accident in which he was an injured passenger in a car driven by a locally-engaged employee of the Canadian Embassy in Guatemala while the said employee was on official Embassy Business.		
Carlos Arenas, a national of Guatemala	T B 734039, April 3, 1975	3,979
TOURISM PROGRAM		
Compensation for expenses he incurred in purchasing articles of clothing as a result of the loss of luggage belonging to Mr G Noto, Noto Travel Service, New Rochell, New York, who was a guest of the C G O T under the auspices of the American Society of Travel Agents (ASTA) Tour Program.		
Michael Wondergem, Manager, Detroit Office	Ministerial	141
		4,165
Statistics Canada		
Sundry claims each under $100, charged to Vote 65		52
		4,217
MANPOWER AND IMMIGRATION		
DEVELOPMENT AND UTILIZATION OF MANPOWER		
Compensation for loss of photocopier in fire at the Canada Manpower Centre, St Anthony, Nfld. Aska Sales Limited, Grand Falls, Nfld		229
Compensation for loss of personal belongings in fire at the Canada Manpower Centre, St Anthony, Nfld.		
R W Jackson, P E Smith and F Alexander, St Anthony, Nfld		211
Sundry payments under $100		62
		502
IMMIGRATION PROGRAM		
Compensation for expenses incurred on a visit from India to Canada.		
Amyio Biswas and Chitto Sanyal in trust to Jones and Waugh, Toronto, Ontario	TB 736635, February 13, 1976	2,025
Sundry payments under $100		37
		2,062
UNEMPLOYMENT INSURANCE COMMISSION		
Payment to the Canadian Imperial Bank of Commerce, Hamilton, Ontario, for the loss suffered as a result of cashing in good faith Unemployment Insurance warrants that had been delivered by the Post Office to an incorrect payee		
Canadian Imperial Bank of Commerce	PC 1975-14/1917, June 8, 1975, TB 737064	1,230
		3,794
NATIONAL DEFENCE		
DEFENCE SERVICES PROGRAM		
Compensation for pay he would have received had he enrolled as an officer prior to training, charged to Vote 1.		
Bandura John	PC 1976-4/72, January 13, 1976	303
Compensation for the pay he would have received if his service in the Canadian Forces had been extended to include a 29-day period of medical treatment, charged to Vote 1.		
Bohmer Ralph E	PC 1975-8/2406, October 9, 1975	616

EX GRATIA PAYMENTS—*Continued*

Particulars and Payee	Authority	Amount
		$
NATIONAL DEFENCE—*Concluded*		
DEFENCE SERVICES PROGRAM—*Concluded*		
Payment on compassionate grounds of $75 per month on account of permanent quadriplegia resulting from a swimming accident while attending summer camp at former RCAF Station, Aylmer, Ontario, charged to Vote 1.		
Delage E	PC 1964-20/435, March 20, 1964	900
Reimbursement for loss in equity through no fault of his own in his property in the town of Armstrong, Ontario, charged to Vote 1.		
Flood Albert Russell	PC 1975-2/802, April 8, 1975	2,493
Compensation to G J Balfour and G C McGimpsey for injuries sustained while taking part in a ceremonials parade, charged to Vote 1.		
Fort Garry Horse Ceremonials Inc	PC 1975-2/1114, May 13, 1975	6,093
Funeral expenses for the late Captain Ian Edward Patten, charged to Vote 1.		
Logan George T	PC 1975-2/2407, October 9, 1975	317
Compensation for pay he would have received had he enrolled as an officer prior to training, charged to Vote 1.		
Mackay James P	PC 1976-5/72, January 13, 1976	214
Compensation for pay he would have received had he enrolled as an officer prior to training, charged to Vote 1.		
Saxton P G	PC 1976-3/72, January 13, 1976	390
Compensation for the pay he would have received if his service in the Canadian Forces had been extended to include a 15 day period of medical treatment, charged to Vote 1.		
Sénécal Jean C	PC 1975-2/2041, August 27, 1975	236
		11,562
NATIONAL HEALTH AND WELFARE		
ADMINISTRATION PROGRAM		
Payment for damages to personal clothing incurred while performing duties, charged to Vote 1.		
Pierre D Doucet	PC 1974-4/1946, September 3, 1974	142
MEDICAL SERVICES PROGRAM		
Sundry payments each under $100, charged to Vote 15.		41
INCOME SECURITY AND SOCIAL ASSISTANCE PROGRAM		
To provide monthly assistance to her as a distressed Canadian abroad until the time of her death, the annual aggregate amount of which shall not exceed 50% of the total annual cost of assistance provided by the Federal Republic of Germany and the Municipality of Friedrichshafen which amount shall also not exceed the annual aggregate amount that would otherwise have been payable to Mrs. von Massenbach under the Old Age Security Act had she been a resident in Canada eligible for maximum benefits under that Act, charged to Vote 45.		
Mrs Annemarie von Massenbach	PC 1974-5/1190, May 30, 1974; TB Rec 727474	2,917
		3,100
NATIONAL REVENUE		
Customs and Excise		
Compensation for loss of goods while on loan to this Department.		
Victor (Canada) Limited	Deputy Minister, August 25, 1975	100
Compensation for loss of goods carried in bond and destroyed without prior notice.		
Dominion Consolidated Truck Lines Limited	Deputy Minister, October 24, 1975	269
Sundry payments each under $100		38
		407

EX GRATIA PAYMENTS—*Continued*

Particulars and Payee	Authority	Amount
		$
NATIONAL REVENUE—*Concluded*		
Taxation		
Reimbursement in respect of a loss suffered in connection with damage to personal clothing.		
Auger G	T B 729042—P C 1974—4/1946, September 3, 1974	102
Reimbursement in respect of a loss suffered in connection with accidental damage to taxpayer's equipment.		
C Boyagian and Fidelity Realty (St Catharines) Limited	T B 729042—P C 1974—4/1946, September 3, 1974	102
Sundry claims each under $100(10)		272
		476
		883
POST OFFICE		
The following are all credited to Vote 1.		
Department of Labour	PC 1975-1115, May 15, 1975	134,842
Calderne W D	TB-714014, July 21, 1972	800
Desmarais G	TB-714014, July 21, 1972	4,400
Gingras Transport	TB-714014, July 21, 1972	7,600
Vandalism	TB 51-01-1-4	
Bélec R		275
Bernier R		327
Collard J		250
Demers J P		223
Dubuc A		441
Hamel L		215
Lavoie C		837
Lévesque C		214
Noël J		180
Normand Norbert		160
Pearson A		108
Poulin P		400
Trudel D		203
Viens R		153
Vinet F		150
		151,778
PUBLIC WORKS		
Compensation for injury sustained by Beatrice Wareham who tripped and fell at the Carbonear, Nfld Post Office.		
Wells O'Dea Halley Earl and Short, in trust	Departmental	3,000
Compensation for municipal taxes levied on Sparks Street expropriated properties, charged to Vote 10.		
The Corporation of the City of Ottawa	PC 1976-9/463, February 26, 1976; TB 741211	260,035
Details are shown under «Payment of Damage Claims»	PC 1975-9/2406, October 9, 1975; TB 739055	3,000
Compensation for expropriation of land, Mirabel, Que, charged to Vote 50.		
Department of Transport	PC 1974-20/205, February 12, 1974; TB 737234	11,072,244
Sundry payments under $100 (4)		225
		11,338,504
SECRETARY OF STATE		
National Film Board		
Sundry payments each under $100(2)		50
National Museums of Canada		
The amount paid was the difference between the insured amount and the value of a drawing which was lost.		
Huguette Berés	Secretary General	496
		546

EX GRATIA PAYMENTS—*Continued*

Particulars and Payee	Authority	Amount
		$
SOLICITOR GENERAL		
These ex-gratia payments were all charged to Vote 1.*	TB 738172	
Abbondandola S		334
Ac M		444
Alloway H		379
Alves L		459
Anderson J D		400
Bachir A		445
Bell J		199
Bender J		445
Bigelow L		228
Beirstein J		80
Campese I		379
Cane T		400
Chang J		445
Chicoine D		445
Chin L		400
Cottingham D		445
Currie A		344
Dietrich P		296
Dobrijevic A		445
Duffus B		445
Dunn K		297
Erdos A		285
Fortier M		400
Freedmann G		400
Gibson G I		309
Glavac M		308
Goldberg F C		303
Gouvier T		400
Guenther W		219
Hart J		400
Holder L C		335
Kaas E		400
Kacur J		445
Kahikling A		445
Kierdorf J W		400
Klassen R		324
Korwan A		400
Kowalski A		384
Krikscuinas D		199
Kurtow E		409
Lafleur S		445
Miller-Laxton L		445
Lean M		605
Lee E		445
Lefebvre L M		352
Lewanski D		308
Livingston L B		196
Lutka N J		210
MacGorman T P		605
Malda M M		505
Maidan A		605
Makarenko I		400
Marynowicz I		605
Masterson S		400
MacNeil M J		445
Martayan E		247
McManus J P		400

* The Government's decision not to hold the Fifth U N Congress on the Prevention of Crime and the Treatment of Offenders, in Toronto, made it necessary to withdraw the job offers made to 98 students.

Treasury Board authorized the payment of the difference between 50% of what they would have been paid at the Congress and 50% of what they actually earned during that period.

EX GRATIA PAYMENTS—*Continued*

Particulars and Payee	Authority	Amount
		$
SOLICITOR GENERAL—*Continued*		
Menc J		270
Mercer R S		400
Micheli N		276
Micnnick K		400
Milosavljevic M		404
Moe G		445
Montani A		400
Myrka W		400
Nacson S		294
Narvey A S		400
Nawroth M		445
Neri E		349
Parris B C		400
Maitland L P S		356
Pepall L		295
Perlis H		445
Puotinen J		353
Ramonos R		445
Reingold B D		250
Reis D E		115
Rosenberg E		445
Roth C		445
Ryland V H		414
Sakran F		445
Samuel E		376
Scacchia N		445
Sennecke A		445
Shaul R		400
Sheedy C		445
St Cyr M N		445
Stockwell E J A		185
Sun F C		605
Tersigni F J		150
Toth D		445
Muscot-Tyler W		300
Volt H		369
Walsh P A		346
Wesson N		388
Whinton M		400
Young W		353
		36,725
Correctional Services		
Compensation for damages to leather coat and boots while active in extinguishing two fires at West Georgia Centre on January 18, 1974, charged to Vote 5.		
Priske R	PC 1974-4/1946, September 3, 1974	125
Compensation for injuries resulting from an accident at Millhaven Institution on May 6, 1971, charged to Vote 5.		
Michael Yorke	PC 1975-10/2041, August 27, 1975	2,639
Compensation for injuries resulting from an accident at BC Penitentiary on September 16, 1974, charged to Vote 5.		
Frank Johnson	TB 738617, August 6, 1975	396
Compensation for money stolen at Robson Community Correctional Centre on June 6, 1975, charged to Vote 5.		
Richard Côté	PC 1974-4/1946, September 3, 1974	460
Compensation for injuries resulting from an accident at St-Vincent-de-Paul Penitentiary on July 2, 1972, charged to Vote 5.		
Fred J Morton	TB 738618, July 15, 1975	1,107
Compensation for the loss of a camera at Dungarvon Forestry Camp on February 24, 1975, charged to Vote 5.		
Lynch MK	PC 1974-4/1946, September 3, 1974	222

EX GRATIA PAYMENTS—*Continued*

Particulars and Payee	Authority	Amount
		$
SOLICITOR GENERAL—*Continued*		
Correctional Services—*Concluded*		
Compensation for injuries resulting from an accident at Drumheller Institution on June 3, 1974, charged to Vote 5.		
Andrew Melville	TB 739956, October 31, 1975	738
Compensation for injuries resulting from an accident at Joyceville Institution on November 10, 1969, charged to Vote 5.		
Victor Chernick	PC 1975-9/2912, December 11, 1975	2,366
Compensation for injuries resulting from an accident at Matsqui Institution on August 15, 1974, charged to Vote 5.		
Robert A Henderson	PC 1975-6/2978, December 18, 1975	10,332
Compensation for loss and damage of personal effects, including monies, as a result of action taken by inmates during the hostage-taking incident at BC Penitentiary June 9 to 11, 1975, charged to Vote 5.		
John Ryan	PC 1974-4/1946, September 3, 1974	833
Victor Kuzyk		262
Guy Gabriel Latendresse		228
Robert Macgregor		149
Gregory Wayne Adair		149
Compensation for injuries resulting from an accident at Joyceville Institution on November 30, 1973, charged to Vote 5.		
Ian Rosenberg	PC 1975-14/2009, August 27, 1975	4,977
Sundry claims, each under $100		1,101
		26,084
Royal Canadian Mounted Police		
Compensation for damage to real property.		
F Alten	PC 1974-4/1946, September 3, 1974	290
Compensation for damage to real property.		
R C Anderson	PC 1974-4/1946, September 3, 1974	146
Compensation for damage to real property.		
D H Aucoin	PC 1974-4/1946, September 3, 1974	157
Compensation for damage to real property.		
Ruth Alice Bedford	PC 1974-4/1946, September 3, 1974	221
Compensation for damage to real property.		
Russell Frederick Bentley	PC 1974-4/1946, September 3, 1974	156
Compensation for damage to real property.		
W G Bliss	PC 1974-4/1946, September 3, 1974	125
Compensation for damage to real property.		
Bowling Green Developments	PC 1974-4/1946, September 3, 1974	250
Compensation for damage to real property.		
Arthur Boyd	PC 1974-4/1946, September 3, 1974	344
Compensation for damage to real property.		
J G S Corriveau	PC 1974-4/1946, September 3, 1974	150
Compensation for damage to real property loaned to the Force during an attempted rescue.		
Crescent Beach Marina Co (1967) Ltd	PC 1974-4/1946, September 3, 1974	908
Compensation for damage to real property.		
A K Decker	PC 1974-4/1946, September 3, 1974	120
Compensation for damage to real property.		
Ruth Ellefson	PC 1974-4/1946, September 3, 1974	135
Compensation for legal fees and additional living expenses associated with damaged household effects during a transfer.		
T E Elliott	TB 738882, November 29, 1975	455
Compensation for all expenses incurred as a result of the death of his son William James Flanagan who committed suicide in the Jacquet River Detachment cells.		
Ralph E Flanagan	PC 1975-12/2584, October 28, 1975	1,967
Compensation for damage to real property.		
N L Fuchs	PC 1974-4/1946, September 3, 1974	126
Compensation for damage to real property.		
Wayne Arthur Gunter	PC 1974-4/1946, September 3, 1974	118

EX GRATIA PAYMENTS—*Continued*

Particulars and Payee	Authority	Amount
		$
SOLICITOR GENERAL—*Concluded*		
Royal Canadian Mounted Police—*Concluded*		
Compensation for a house and contents destroyed by fire during an attempted arrest at Kerrobert, Sask. Harradence, Longworth, Ferris and Zatlyn	TB 735443, June 24, 1975	21,913
Compensation for damage to real property. R G Hartlen	PC 1974-4/1946, September 3, 1974	150
Compensation for damage to real property. G W Hawkes	PC 1974-4/1946, September 3, 1974	119
Compensation for damage to real property. Ruth Hawley	PC 1974-4/1946, September 3, 1974	160
Compensation for damage to real property. P H Hurl	PC 1974-4/1946, September 3, 1974	100
Compensation for damage to real property. Donna Kekich	PC 1974-4/1946, September 3, 1974	179
Compensation for damage to real property. Barry Kosmonek	PC 1974-4/1946, September 3, 1974	100
Compensation for damage to real property. C J Krausert	PC 1974-4/1946, September 3, 1974	205
Compensation for damage to real property. Jeannine Labbé	PC 1974-4/1946, September 3, 1974	200
Compensation for damage to real property. Hon Wing Lam	PC 1974-4/1946, September 3, 1974	103
Compensation for damage to real property. W A Lee	PC 1974-4/1946, September 3, 1974	1,000
Compensation for damage to real property. L Mathews	PC 1974-4/1946, September 3, 1974	189
Compensation for damage to real property. Perry Moshansky	PC 1974-4/1946, September 3, 1974	163
Compensation for damage to real property. Stanley Oake	PC 1974-4/1946, September 3, 1974	380
Compensation for damage to real property. Mike Patola	PC 1974-4/1946, September 3, 1974	140
Compensation for tear gas damage to a cabin. Clair Peden	TB 737852, October 16, 1975	2,500
Compensation for damage to real property. J E M R Perrin	PC 1974-4/1946, September 3, 1974	130
Compensation for damage to real property. Corporation of the Township of Richmond	PC 1974-4/1946, September 3, 1974	803
Compensation for damage to real property. Charles Edward Roberts	PC 1974-4/1946, September 3, 1974	150
Compensation for damage to real property. Ron's Roofing and Construction	PC 1974-4/1946, September 3, 1974	124
Compensation for damage to real property. G R Saby	PC 1974-4/1946, September 3, 1974	100
Compensation for the loss of a private vehicle. G K Simonson	TB 739220, October 2, 1975	100
Compensation for damage to real property. Vernon Smiters	PC 1974-4/1946, September 3, 1974	304
Compensation for loss of a watch while effecting an arrest. C R Thompson	PC 1974-4/1946, September 3, 1974	125
Compensation for damage to real property. Beatrice Thornber	PC 1974-4/1946, September 3, 1974	262
Compensation for damage to real property. Glen A Walker	PC 1974-4/1946, September 3, 1974	250
Compensation for damage to real property. A B Wellwood	PC 1974-4/1946, September 3, 1974	179
Compensation for loss of real property resulting from an investigation. W D Zacharias	PC 1974-4/1946, September 4, 1974	1,300
		37,096
		99,905

EX GRATIA PAYMENTS—*Concluded*

Particulars and Payee	Authority	Amount
		$
TRANSPORT		
MARINE TRANSPORTATION PROGRAM		
Payment of $25 per month by the Merchant Seamen's Compensation Board to Maria Poole. Her son, Ward D. Poole lost his life when Pilot Boat No 1 was sunk as a result of a collision with the S S Fort Avalon, charged to Vote 10.		
Maria Poole	TB 574915, March 8, 1961	300
Payment for loss of personal property, charged to Vote 10.		
Leonard Freake		100
Stephen J Bellefontaine		150
Réal Paul		205
H J Rex	PC 1974-4/1946, September 3, 1974	116
Sundry claims each under $100, charged to Vote 10		254
		1,125

FEDERAL COURT AWARDS

Particulars & Payee	Authority	Amount
		$
FINANCE		
Award in Settlement of judgment in the case concerning Norman L Wright for the damages arising out of termination of employment.		
Solway, Wright et Al, Barristers and Solicitors, in trust	Federal Court Award No T 4603-73	22,204
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT		
INDIAN AND ESKIMO AFFAIRS PROGRAM		
Details are shown Under Damage Claims (1 award)		1,649
NATIONAL DEFENCE		
These payments are charged to Statutory Vote		
Settlement of a claim as a result of an incident at Canadian Forces Base Valcartier, Québec, when a grenade exploded.		
Aubin Claire & Langlois Georges A	Confession of Judgment T-2343-75, December 17, 1975	10,000
Settlement of legal costs in connection with confession of Judgment T-2343-75, dated December 17, 1975.		
Lamarre, Brochu, Proulx	Confession of Judgment T-2343-75, December 17, 1975	500
Payment of costs as a result of injuries sustained by Léopold Champagne.		
Bowlby Luchak	Federal Court Judgment T-1332-71, February 13, 1975	1,500
Settlement of a claim as a result of an incident at Canadian Forces Base Valcartier, Québec, when a grenade exploded.		
Brooks James & Charlaine	Confession of Judgment T-1391-75, January 27, 1976	11,100
Settlement of legal costs in connection with confession of Judgment T-1391-75, dated January 27, 1976.		
Bernatchez Gaston	Confession of Judgment T-1391-75, January 27, 1976	700
Settlement of a claim for injuries as a result of an incident at Canadian Forces Base Valcartier, Québec, when a grenade exploded.		
D'Auteuil Bernard	Federal Court Judgment T-2369-75, October 20, 1975	5,500
Settlement of a claim as a result of an accident involving a departmental vehicle.		
Hogben & Mayhew	Federal Court Judgment T-2476-72, June 9, 1975	29,385
Settlement of a claim for capital, interest and costs connected with injuries sustained for Mr Christian Côté at Canadian Forces Base Valcartier, Québec, when a grenade exploded.		
Lizotte, Grignon & Brun	Confession of Judgment T-2477-75, March 15, 1976	9,450
Settlement of a claim as a result of an incident at Canadian Forces Base Valcartier, Québec, when a grenade exploded.		
Loiselle Marie	Confession of Judgment T-2637-75, January 6, 1976	3,840
Settlement of legal costs in connection with confession of Judgment T-2637-75, dated January 6, 1976.		
Pilon & Lagacé	Confession of Judgment T-2637-75, January 6, 1976	300
Settlement of a claim as a result of an incident at Canadian Forces Base Valcartier, Québec, when a grenade exploded.		
Mangos Alexander and Helen	Confession of Judgment T-2099-75, December 15, 1975	14,000
Settlement of legal costs in connection with confession of Judgment T-2099-75, dated December 15, 1975.		
Stikeman, Elliott & Associates	Confession of Judgment T-2099-75, December 15, 1975	600
Settlement of a claim as a result of an incident at Canadian Forces Base Valcartier, Québec, when a grenade exploded.		
Mercier Claudette	Confession of Judgment T-2538-75, December 8, 1975	12,102
Settlement of legal costs in connection with confession of Judgment T-2538-75, dated December 8, 1975.		
Provost, Favreau, Godin et Al	Confession of Judgment T-2538-75, December 8, 1975	600
Settlement of a claim for injuries to horses and damage to wagons when the noise from 9 CF "Snowbird" aircraft stampeded the horses.		
Morisette Eric & Ivan	Federal Court Judgment T-4082-75, December 10, 1975	4,500
Settlement of legal costs in connection with Federal Court Judgment T-4082-75, dated December 10, 1975.		
Morin, Lemieux, Fortier, Delisle & Robert	Federal Court Judgment T-4082-75, December 10, 1975	500

FEDERAL COURT AWARDS—*Continued*

Particulars & Payee	Authority	Amount
		$
NATIONAL DEFENCE—*Concluded*		
Settlement of a claim as a result of an incident at Canadian Forces Base Valcartier, Québec, when a grenade exploded.		
Pelletier—Leroux Colette	Confession of Judgment T-2634-75, November 29, 1975	13,000
Settlement of legal costs in connection with confession of Judgment T-2634-75, dated November 29, 1975.		
Mondor Pierre	Confession of Judgment T-2634-75, November 29, 1975	500
Settlement of a claim as a result of an incident at Canadian Forces Base Valcartier, Québec, when a grenade exploded.		
Provencher Laurier	Confession of Judgment T-1390-75 January 29, 1976	6,934
Settlement of a claim as a result of an incident at Canadian Forces Base Valcartier, Québec, when a grenade exploded.		
Fréchette—Provencher Mireille	Confession of Judgment T-1390-75, January 26, 1976	6,000
Settlement of legal costs in connection with confession of Judgment T-1390-75, dated January 26, 1976.		
Bernatchez Gaston	Confession of Judgment T-1390-75, January 26, 1976	600
Settlement of a claim for injuries sustained by Daniel Milkowski as a result of an incident at Canadian Forces Base Valcartier, Québec, when a grenade exploded.		
Tinkoff, Seal, Shaposnick & Moscowitz in Trust	Federal Court Judgment T-474-75, February 14, 1976	4,875
Settlement of legal costs, disbursements, medical expertise and notary fees in connection with Federal Court Judgment T-474-75, dated February 14, 1976.		
Tinkoff, Seal, Shaposnick & Moscowitz	Federal Court Judgment T-474-75, February 14, 1976	1,125
		137,611
NATIONAL REVENUE		
Taxation		
Federal Court costs awarded to taxpayers.		
Amyot Grant	Federal Court Award	1,500
Balmoral Holdings Limited	Federal Court Award	444
Bethlehem Copper Corporation	Federal Court Award	21,244
Blauer Aaron	Federal Court Award	733
Bradstock John W	Federal Court Award	865
Brown Chester D	Federal Court Award	795
Columbus Investments Corporation	Federal Court Award	770
Couch—Bourassa and Company	Federal Court Award	633
Dain Gerald	Federal Court Award	1,216
Esskay Farms Limited	Federal Court Award	1,621
Keith Enterprises E V	Federal Court Award	790
Kellough William R	Federal Court Award	1,500
Lasby J F	Federal Court Award	847
Lunham and Moore Limited	Federal Court Award	915
MacIntyre Donald	Federal Court Award	2,741
McClaws Donald P	Federal Court Award	352
Moulton Limited Cyrus J	Federal Court Award	1,122
Misyd Construction Incorporated	Federal Court Award	300
Nelson Norman and Mary	Federal Court Award	2,000
Nuttall Harold	Federal Court Award	627
Pascoe Morton	Federal Court Award	1,048
Phillips William G	Federal Court Award	1,355
Power Roy M	Federal Court Award	1,791
Progress Management Company	Federal Court Award	1,237
Reeder Kenneth F	Federal Court Award	960
Reicher Hans	Federal Court Award	1,615
Rodman Construction Incorporated	Federal Court Award	1,575
Rosenblat Emanuel	Federal Court Award	3,149
Scheller A	Federal Court Award	25
Smith Estate of Miriam Irene	Federal Court Award	1,877
Waldorf Hotel (1958) Limited	Federal Court Award	981
Federal Court costs awarded to taxpayers.		
Arthill Enterprises and Montbel Trading Company		2,342
		58,970

FEDERAL COURT AWARDS—*Concluded*

Particulars & Payee	Authority	Amount
		$
SOLICITOR GENERAL		
Royal Canadian Mounted Police		
Details of the awards are reported in the statement of Damage Claims of this section		647
TRANSPORT		
MARINE TRANSPORTATION PROGRAM		
Details are shown under "Damage Claims"		748,163

NUGATORY PAYMENTS

Particulars and Payee	Authority	Amount
		$
AGRICULTURE		
Payment for oriental mustard seed which spoiled while in storage at the Canadian Government Elevator, Calgary, Alberta, charged to Vote 45.		
Continental Grain Company (Canada) Ltd	PC 1975-1/2822, December 2, 1975	92,040
CONSUMER AND CORPORATE AFFAIRS		
Settlement of claim for cancellation of order for modular furniture, paid to Sunar Ltd Waterloo Ont, charged to Vote 1,		432
Reimbursement to International Simultaneous Translation Service for the loss of 14 receivers stolen during the course of a seminar, charged to Vote 5.		840
Sundry claims each under $100 (3)		69
		1,341
ENERGY, MINES AND RESOURCES		
The department requested employee to cancel his approved annual leave; claimant was reimbursed for cancellation charges	TB 738257	109
Payment of 1/3 of course fees late cancellation	TB Min 694419	150
Sundry payments under $100		1,130
		1,389
NATIONAL HEALTH AND WELFARE		
The Conference called for October 15-18, 1975 was cancelled and this payment was made to cover commitments made by the payee, charged to Vote 25.		
Abraxas Personal Growth Centre		380
Sundry payments each under $100		246
		626
PUBLIC WORKS		
Payment of interest on late payment claim for alterations on 15 Gamble St, Rouyn, Que, charged to Vote 5.		
Pamo Inc		392
Payment of interest on delayed contractor's claim, charged to Vote 10.		
Joseph Kracauer	Departmental	3,268
Payment of a claim as a result of termination of a lease at Ashern, Man, due to space being no longer required by the Department of National Health and Welfare, charged to Vote 10.		
G E S Corporation Ltd	Departmental	391
Payment of interest on late release of holdback regarding Renkay Construction Limited, charged to Vote 15.		
Thomson, Rodgers, Agents for the Department of Justice, Barristers and Solicitors	Departmental	306
Payment of interest on expropriation of land for the Government of Canada Building, Calgary, Alta, charged to Vote 15.		
Bella F & Sheftel G	TB 722049, September 28, 1973	1,915
Berke G		608
Mah B G		608
Roy L & Holditch R		3,040
Thomas R & L		382
Watt H C		788
Yven T & H		403
Sundry payments under $100 (10)		580
		12,681

NUGATORY PAYMENTS—*Concluded*

Particulars and Payee	Authority	Amount
		$
TRANSPORT		
MARINE TRANSPORTATION PROGRAM		
Payment for damages due to sinking of vessel at Halfmoon Bay, B C, on October 6, 1975, charged to Vote 10.		
Richard A Emerson	Department of Justice letter, March 25, 1976	184
TREASURY BOARD		
Payment of expense incurred on the assumption that an employee would be attending Harvard University on educational leave, charged to Vote 1.		
A J Darling, Ottawa, Ontario	TB 741210	1,709

SECTION 34

1975-76
PUBLIC ACCOUNTS

Selected Miscellaneous Payments and Federal-Provincial Shared-Cost Programs by Provinces

CONTENTS

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Miscellaneous Payments by Provinces	34.2
Federal-Provincial Shared-Cost Programs by Provinces	34.84

MISCELLANEOUS PAYMENTS BY PROVINCES

FINANCE

SUBSIDIES AND OTHER PAYMENTS TO PROVINCES

Payments to provincial governments under the British North America Act, the Federal-Provincial Fiscal Arrangements Act and other statutory authority.

Subsidies to provinces (British North America Act 1867 to 1952 and other statutory authority)

Subsidies ..... (10) 33,807,694

Payments of subsidies to provinces are shown in the first column of the statement following the last sub-vote of this category. Details will be found in appendix 2 to this section.

Payments to provinces as provided under the Federal-Provincial Fiscal Arrangements Act 1967, c. 89, 1967 and the Federal-Provincial Fiscal Arrangements Act 1972, c. 8, 1972

Payments ..... (10) 2,395,112,268

Under the provisions of the Federal-Provincial Arrangements Act, the Minister of Finance was authorized, where applicable, to pay to each province a tax equalization payment, a provincial tax revenue guarantee, and 20% of the federal tax under Part IX of the Income Tax Act.

For the fiscal period 1972-77, the federal government undertook to pay equalization to all provinces that have an overall fiscal capacity deficiency (i.e., the revenue base applicable to each province for each revenue source is less overall than their share of the population). The equalization payable to such provinces is the sum of the amounts derived by multiplying for each revenue source the revenue of all provinces for that source by the aforementioned fiscal capacity indices appropriate to each revenue source. The federal government undertook for the same period to stabilize net general revenues of each province at 100% of their yield for the previous year; to pay those provinces whose income tax law and rates were converted to conform to the new federal income tax structure adopted as of January 1, 1972 the amount of any revenue loss suffered by such conversion, and 20% of the federal Part IX tax on the post-tax reform distribution by corporations of income accumulated prior to tax reform.

A distribution by provinces appears in the second column of the statement following the last sub-vote of this category.

Payments to Quebec as provided under the Established Programs (Interim Arrangements) Act, c. 54, 1964-65, and the Federal-Provincial Fiscal Revision Act, c. 26, 1964

Hospital Insurance and Diagnostic Services Act		31,312,400
Special welfare program comprising the Blind Persons Act, Disabled Persons Act, Unemployment Assistance Act and Canada Assistance Plan		287,632,501
Youth Allowances		−114,678,111
Expenditures		204,266,790

The Established Programs (Interim Arrangements) Act, 1964-65 stipulates that where a province that is participating in a program enumerated in schedule I of the Act, as amended, desires to have that program become a program that is to be wholly administered and financed by the province the appropriate Minister and the Minister of Finance, with the approval of the Governor-In-Council and notwithstanding any provision of the authorizing instrument or any regulation made thereunder or in respect thereto, may together enter into a supplementary agreement on behalf of the Government of Canada with the province for the purpose of enabling the province to assume responsibility for that program. Where a province has entered into a supplementary agreement with respect to a standing program, the Minister of Finance may pay to that province an operating cost adjustment payment computed in accordance with section 7 in respect of a year for which an additional tax abatement has been provided under this Act in respect of that province. Quebec was the only province which entered into such an agreement for the current fiscal year.

The Federal-Provincial Fiscal Revision Act, 1964, c. 26, section 6, amended the Youth Allowances Act to provide that, where in any fiscal year commencing on or after April 1, 1964, the federal savings in respect of a province providing schooling allowances exceeds the federal revenue abatement in respect of that province for the taxation year ending in that fiscal year, the Minister of Finance may, out of the consolidated revenue fund, pay to that province in respect of that fiscal year an amount equal to the excess. It also provides that, where the federal savings in respect of a province providing schooling allowance is less than the federal revenue abatement, the Minister of Finance may deduct the amount by which the federal revenue abatement exceeds the federal savings from any payment to that province. Quebec being the only province providing schooling allowances in 1964, was the only province accorded a tax abatement in lieu of federal youth allowances being paid its 16 and 17 year olds. On the federal family allowances program being extended as of January 1, 1974 to embrace 16 and 17 years. Quebec discontinued its schooling allowance program and the full value of the tax abatement associated with the latter program is recovered from that province.

An amount of $114,678,111 was recovered by an equivalent deduction from monies payable to Quebec in the current fiscal year under the Federal-Provincial Fiscal Arrangements Act and the Established Programs (Interim Arrangements) Act, as provided under the Federal-Provincial Fiscal Revision Act 1964 as amended by section 7 of the Statutes of Canada 1973-74, c. 45.

Payments to provinces under the Oil Export Tax Act ..(10) 205,996

Payments

Payments to provinces are shown in the fourth column of the statement following this category.

Total Statutory 2,633,392,748

FINANCE—*Continued*

SUBSIDIES AND OTHER PAYMENTS TO PROVINCES— *Concluded*

Payments to provincial governments under the British North America Act, the Federal-Provincial Fiscal Arrangements Act and other statutory authority—*Concluded*

Province	Subsidies	Fiscal Arrangements	Established Programs (Interim Arrangements) and Revisions	Payments Under Oil Export Tax Act	Total
Newfoundland	9,707,683	201,749,775			211,457,458
Nova Scotia	2,173,939	296,186,888			298,360,827
Prince Edward Island	658,982	51,412,289			52,071,271
New Brunswick	1,774,111	216,266,627			218,040,738
Quebec	4,484,119	1,102,942,641	204,266,790*		1,311,693,550
Ontario	5,504,278	196,515,384			202,019,662
Manitoba	2,155,584	177,866,208		1,400	180,023,192
Saskatchewan	2,100,175	66,429,738		23,074	68,552,987
Alberta	3,131,975	43,907,318		175,093	47,214,386
British Columbia	2,116,848	41,835,400		6,429	43,958,677
	$33,807,694	$2,395,112,268	$204,266,790	$ 205,996	$2,633,392,748

*Payments reduced by $114,678,111 recoverable under Federal-Provincial Fiscal Revision Act 1964, Youth Allowances Act.

Payments to provinces under the Public Utilities Income Tax Transfer Act, c. 43 Statutes of 1966-67. (10) 32,267,294

These payments represent the final adjustments for 95% of the federal Income Tax paid by electric, gas and steam utilities on their sales to the Public for the 1973 taxation year and interim payments on account of the federal income tax payable by such corporations for their 1974 and 1975 taxation years.
Details of payments by provinces and territories follow:

Provinces and Territories	Amount
Newfoundland	1,773,320
Nova Scotia	
Prince Edward Island	474,660
New Brunswick	
Quebec	2,464,745
Ontario	7,027,478
Manitoba	1,184,338
Saskatchewan	59,268
Alberta	16,538,072
British Columbia	2,273,594
Northwest Territories	109,466
Yukon Territory	362,353
	$32,267,294

FINANCE—*Continued*

SUBSIDIES TO PROVINCES
FOR THE FISCAL YEAR ENDED MARCH 31, 1976

Province of Newfoundland

For the local purposes of the Province and the support of its Government and Legislature—		
Fixed grant (population between 400,000 and 800,000)	190,000	
Grant of 80 cents per head on a population of 522,104 (census 1971)	417,683	
Additional annual subsidy:		
Chap. 1, Statutes of 1949	1,100,000	
Chap. 21, Statutes of 1966-67	8,000,000	
		$9,707,683

Province of Nova Scotia

For the local purposes of the Province and the support of its Government and Legislature—		
Fixed grant (population between 400,000 and 800,000)	190,000	
Grant of 80 cents per head on a population of 788,960 (census 1971)	631,168	
Additional annual subsidy, Chap. 14, Statutes of 1942	1,300,000	
Interest for one year at 5 per cent per annum on debt allowance of $1,055,411	52,771	
		$2,173,939

Province of Prince Edward Island

For the local purposes of the Province and the support of its Government and Legislature—		
Fixed grant (population under 150,000)	100,000	
Grant of 80 cents per head on a population of 111,641 (census 1971)	89,313	
Grant in lieu of public lands less interest on land account	5,880	
Subsidy in settlement of steamship service claims	30,000	
Additional annual subsidies and grants—		
Chap. 8, Statutes of 1887 and Chap. 192, R.S., 1927	20,000	
Chap. 42, Statutes of 1912	100,000	
Chap. 14, Statutes of 1942	275,000	
Interest for one year at 5 per cent per annum on debt allowance of $775,792	38,789	
		$ 658,982

Province of New Brunswick

For the local purposes of the Province and the support of its Government and Legislature—		
Fixed grant (population under 400,000 and 800,000)	190,000	
Grant of 80 cents per head on a population of 634,557 (census 1971)	507,646	
Subsidy in lieu of export duty on lumber	150,000	
Additional annual subsidy, Chap. 14, Statutes 1942	900,000	
Interest for one year at 5 per cent per annum on debt allowance of $529,299	26,465	
		$1,774,111

Province of Quebec

For the local purposes of the Province and the support of its Government and Legislature—		
Fixed grant (population in excess of 1,500,000)	240,000	
Grant of 80 cents per head on a population of 2,500,000	2,000,000	
Grant of 60 cents per head on the balance of population 3,527,764 (census 1971)	2,116,658	
Interest for one year at 5 per cent per annum on debt allowance of $2,549,213	127,461	
		$4,484,119

Province of Ontario

For the local purposes of the Province and the support of its Government and Legislature—		
Fixed grant (population in excess of 1,500,000)	240,000	
Grant of 80 cents per head on a population of 2,500,000	2,000,000	
Grant of 60 cents per head on the balance of population 5,203,106 (census 1971)	3,121,863	
Interest for one year at 5 per cent per annum on debt allowance of $2,848,289	142,415	
		$5,504,278

Province of Manitoba

For the local purposes of the Province and the support of its Government and Legislature—		
Fixed grant (population between 800,000 and 1,500,000)	220,000	
Grant of 80 cents per head on a population of 1,005,000 (intercensal estimate January 1, 1974)	804,000	
Annual subsidy in lieu of public lands on a population between 800,000 and 1,200,000	750,000	
Interest for one year at 5 per cent per annum on debt allowance of $7,631,683	381,584	
		$2,155,584

Province of Saskatchewan

For the local purposes of the Province and the support of its Government and Legislature—		
Fixed grant (population between 800,000 and 1,500,000)	220,000	
Grant of 80 cents per head on a population of 906,000 (intercensal estimate of January 1, 1974)	724,800	
Annual subsidy in lieu of public lands on a population between 800,000 and 1,200,000	750,000	
Interest for one year at 5 per cent per annum on debt allowance of $8,017,500	405,375	
		$2,100,175

Province of Alberta

For the local purposes of the Province and the support of its Government and Legislature—		
Fixed grant (population in excess of 1,500,000)	240,000	
Grant of 80 cents per head on a population of 1,702,000 (intercensal estimate of January 1, 1974)	1,361,600	
Annual subsidy in lieu of public lands on a population in excess of 1,200,000	1,125,000	
Interest for one year at 5 per cent per annum on debt allowance of $8,107,500	405,375	
		$3,131,975

Province of British Columbia

For the local purposes of the Province and the support of its Government and Legislature—		
Fixed grant (population in excess of 1,500,000)	240,000	
Grant of 80 cents per head on a population of 2,184,621 (census 1971)	1,747,697	
Subsidy in lieu of public lands	100,000	
Interest for one year at 5 per cent per annum on debt allowance of $583,021	29,151	
		$2,116,848

FINANCE—*Continued*

SUBSIDY PAYMENTS FROM JULY 1, 1867 TO CLOSE OF THE FISCAL YEAR ENDED MARCH 31, 1976

Province	Allowances For Government	Allowances Per Head Of Population	Special Grants	Interest On Debt Allowances	Total
Newfoundland	5,055,000	9,227,564	102,675,000		116,957,564
Nova Scotia	15,510,000	45,000,213	38,526,980	5,399,075	104,436,268
Prince Edward Island	7,920,000	8,900,708	19,186,262	4,193,222	40,200,192
New Brunswick	14,870,000	35,170,601	42,180,000	2,509,164	94,729,765
Quebec	19,360,000	209,467,330		10,550,144	239,377,474
Ontario	19,760,000	248,329,101		10,867,522	278,956,623
Manitoba	15,390,000	44,966,312	47,269,232	29,377,151	137,002,695
Saskatchewan	14,736,666	45,634,280	56,562,500	28,781,625	145,715,071
Alberta	14,261,666	49,644,682	58,000,000	28,781,625	150,687,973
British Columbia	15,460,000	53,700,953	11,500,000	3,070,643	83,731,596
	$142,323,332	$750,041,744	$375,899,974	$123,530,171	$1,391,795,221

Note: The above statement does not include any special grants which were voted and paid to the Maritime Provinces, Manitoba, Saskatchewan and British Columbia, nor does it include any payment to provinces under Federal-Provincial Taxation Agreements, payment of the transitional grant to the Province of Newfoundland, nor payment under the Newfoundland Additional Grants Act.

MUNICIPAL GRANTS

Newfoundland	
Channel–Port aux Basques (Town)	5,363
Corner Brook (City)	22,682
Gander (Town)	76,084
Gander (Regional School Tax Authority)	12,867
Grand Falls (Town)	6,839
Happy Valley–Goose Bay (School Tax Authority)	228,501
Port au Port (School Tax Authority)	11,680
St. John's (City)	292,077
St. John's (School Tax Authority)	48,968
Stephenville (Town)	28,918
Grants under $5,000 (11)	14,522
	748,501
Prince Edward Island	
Payments to province on behalf of Prince Edward Island municipalities in respect of tax years 1973 and 1974	17,045
Grants under $5,000 (1)	1,015
	18,060
New Brunswick	
Payment to province on behalf of New Brunswick municipalities in respect of tax year 1975	500,000
Nova Scotia	
Amherst (Town)	22,015
Annapolis (County)	23,428
Antigonish (Town)	22,473
Antigonish (County)	6,131
Argyle (District)	5,291
Barrington (District)	13,674
Bridgewater (Town)	18,012
Cape Breton (County)	90,000
Colchester (County)	7,538
Cumberland (County)	22,828
Dartmouth (City)	693,958
Digby (District)	17,640
Guysborough (District)	9,742
Halifax (City)	3,090,871
Halifax (County)	195,885
Inverness (County)	20,256
Kentville (Town)	48,173
King's (County)	128,550
Liverpool (Town)	11,538
Lockeport (Town)	5,093
Louisbourg (Town)	9,500
Lunenburg (Town)	13,192
Nova Scotia—Concluded	
Lunenburg (District)	6,527
Middleton (Town)	5,577
New Glasgow (Town)	25,696
New Waterford (Town)	6,558
North Sydney (Town)	25,000
Pictou (Town)	17,170
Pictou (County)	8,575
Shelburne (District)	11,600
Springhill (Town)	236,955
Stellarton (Town)	5,421
St. Mary's (District)	7,744
Sydney (City)	173,194
Sydney Mines (Town)	5,000
Truro (Town)	28,792
West Hants (District)	14,536
Windsor (Town)	8,375
Yarmouth (Town)	62,674
Yarmouth (District)	10,620
Grants under $5,000. (21)	43,634
	5,179,436
Quebec	
Alma (School Commission)	5,247
Anses (School Commission)	5,553
Arvida (School Commission)	12,332
Baie-Comeau (Town)	9,450
Baie-d'Urfe–Senneville (School Commission)	53,118
Bedford (Protestant Regional School Board District)	32,740
Chambly (City)	10,488
Champlain (School Commission)	9,485
Chibougamau (Town)	13,000
Chicoutimi (City)	14,733
Chicoutimi (School Commission)	16,136
Coaticook (School Commission)	15,102
Côte-de-Beaupré (School Commission)	12,970
Cowansville (Town)	173,708
Davignon (School Commission)	70,376
Des Rivières (School Commission)	16,255
Dolbeau (School Commission)	5,497
Dorval (City)	2,284,824
Drummondville (City)	14,254
Drummondville (School Commission)	21,332
Farnham (City)	20,783
Granby (City)	23,065
Greater Hull (Protestant School District)	89,513
Haut St-Maurice (School Commission)	5,151

FINANCE—*Continued*

MUNICIPAL GRANTS—*Continued*

Quebec—Continued	
Hull (City)	953,191
Industrie (School Commission)	19,084
Joliette (City)	9,235
Jonquière (School Commission)	8,002
Lachine (City)	14,235
Lachute (City)	5,515
Lac-Témiscamingue (School Commission)	9,218
La Mitis (School Commission)	8,204
La Pocatière (Town)	6,478
La Pocatière (School Commission)	7,520
La Salle (City)	125,000
La Tuque (Town)	8,558
Laure-Conan (School Commission)	14,498
Laurentides (School Commission)	5,436
Lauzon (City)	13,641
Laval (City)	350,082
Le Gardeur (School Commission)	5,925
Les Écores (School Commission)	261,375
Lévis (City)	19,336
Long-Sault (School Commission)	10,923
Longueuil (City)	80,016
Manicouagan (School Commission)	20,293
Matane (Town)	5,217
Matane (School Commission)	9,491
Mirabel (Town)	250,000
Moisie (Municipality without designation)	8,000
Mont-Fort (School Commission)	27,252
Mont-Joli (Town)	5,642
Montréal (City)	3,337,068
Montréal-Nord (City)	13,549
Mount Royal (Town)	10,759
Napierville (School Commission)	10,721
Oka (Municipality without designation)	10,483
Outaouais-Hull (School Commission)	549,252
Pointe-Claire (City)	72,430
Québec (City)	1,100,000
Rimouski (City)	15,224
Rock Island (Town)	6,665
Rouyn (City)	6,649
Roxboro (Town)	12,450
St-Adolphe-d'Howard (Municipality without designation)	9,665
Ste-Anne-de-Bellevue (Town)	547,733
Ste-Anne-des-Plaines (Parish)	42,599
St-Bruno-de-Montarville, (Town)	14,127
St-Exupéry, (School Commission)	36,753
Ste-Foy, (City)	270,153
Ste-Foy, (School Commission)	9,909
St-Hubert, (Town)	249,012
St-Hyacinthe, (City)	17,085
St-Jean, (City)	250,403
St-Jean-sur-Richelieu, (School Commission)	49,737
St-Jérôme, (City)	37,986
St-Jérôme, (School Commission)	11,749
St-Lambert, (City)	6,560
St-Laurent, (City)	1,484,893
St. Lawrence, (School Commission)	13,440
Ste-Thérèse, (City)	8,710
Ste-Thérèse, (School Commission)	95,846
Salaberry-de-Valleyfield, (City)	8,225
Senneterre, (Town)	11,468
Senneville, (Village)	28,934
Sept-Iles, (City)	35,110
Shannon, (Municipality without designation)	10,698
Shawinigan, (City)	14,368
Sherbrooke, (City)	118,305
Sorel, (City)	47,326
Sorel, (School Commission)	31,491
Thedford Mines, (School Commission)	6,643
Touraine, (Town)	9,873
Trois-Rivières, (City)	56,420
Val d'Or, (Town)	30,081
Val d'Or, (School Commission)	58,698
Vallée-de-la-Lièvre, (School Commission)	5,016
Valleyfield, (School Commission)	9,110
Verdun, (City)	33,645
Victoriaville, (Town)	7,788
Victoriaville, (School Commission)	8,740
Ville-Marie, (Town)	5,031
Quebec—Concluded	
Westmont, (City)	445,000
Grants under $5,000. (426)	277,548
	14,757,607
Ontario	
Ajax, (Town)	7,808
Amberstburg, (Town)	16,507
Arnprior, (Town)	10,371
Aurora, (Town)	9,364
Aylmer, (Town)	6,391
Belleville, (City)	142,926
Black River-Matheson, (Township)	6,314
Bosanquet, (Township)	10,990
Bracebridge, (Town)	11,573
Brampton, (City)	39,570
Brantford, (City)	124,888
Brighton, (Township)	131,708
Brockville, (City)	26,528
Burlington, (City)	232,393
Cambridge, (City)	42,186
Campbellford, (Town)	10,983
Carleton Place, (Town)	6,957
Chapleau, (Township)	6,602
Chatham, (City)	53,261
Clinton, (Town)	5,419
Cobourg, (Town)	18,366
Cochrane, (Town)	5,098
Colchester South, (Township)	51,643
Collingwood, (Town)	14,412
Cornwall, (Town)	72,000
Delhi, (Township)	5,922
Dryden, (Town)	8,211
Dundas, (Town)	5,810
Dunnville, (Town)	5,012
East York, (Borough)	5,269
Elliot Lake, (Township)	12,391
Ernestown, (Township)	148,156
Essa, (Township)	124,251
Etobicoke, (Borough)	90,226
Fort Erie, (Town)	16,746
Fort Frances, (Town)	15,772
Frankford, (Village)	5,199
Gananoque, (Town)	11,745
Geraldton, (Town)	9,289
Gloucester, (Township)	551,969
Goderich, (Town)	10,878
Goulbourn, (Township)	5,959
Gravenhurst, (Town)	9,868
Grimsby, (Town)	7,653
Guelph, (City)	73,877
Haldimand, (Town)	12,471
Halton Hills, (Town)	11,223
Hamilton, (City)	475,599
Hawkesbury, (Town)	9,260
Huntsville, (Town)	9,417
Ingersoll, (Town)	7,873
Kenora, (Town)	39,446
Killaloe Station, (Village)	10,748
Kingston, (City)	508,346
Kingston, (Township)	170,921
Kirkland Lake, (Town)	10,127
Kitchener, (City)	117,485
Leamington, (Town)	13,541
Lincoln, (Town)	39,111
Lindsay, (Town)	15,055
London, (City)	1,100,000
Marathon, (Township)	8,495
March, (Township)	16,273
Markham, (Town)	8,331
McNab, (Township)	28,065
Meaford, (Town)	7,964
Midland, (Town)	7,941
Mississauga, (City)	2,117,364
Murray, (Township)	6,896
Nanticoke, (City)	8,480
Napance, (Town)	10,737
Nepean, (Township)	1,455,361
Newcastle, (Town)	13,587

FINANCE—*Continued*

MUNICIPAL GRANTS—*Continued*

Ontario—Concluded	
New Liskeard, (Town)	8,173
Newmarket, (Town)	7,042
Niagara Falls, (City)	51,493
Niagara-on-the-Lake, (Town)	7,959
Norfolk, (Township)	24,308
North Bay, (City)	404,407
North York, (Borough)	1,736,916
Oakville, (Town)	58,932
Orillia, (City)	20,070
Oshawa, (City)	96,268
Ottawa, (City)	15,488,113
Ottawa-Carleton, (Regional Municipality)	251,423
Owen Sound, (City)	44,774
Oxford-on-Rideau, (township)	6,428
Paris, (Town)	5,104
Parry Sound, (Town)	23,539
Pembroke, (City)	34,275
Perth, (Town)	7,444
Petawawa, (Village)	68,839
Petawawa, (Township)	115,985
Peterborough, (City)	169,774
Pickering, (Town)	132,997
Pittsburgh, (Township)	200,785
Port Colborne, (City)	24,618
Post Hope, (Town)	9,397
Prescott, (Town)	26,483
Ramsay, (Township)	6,736
Renfrew, (Town)	11,154
Richmond Hill, (Town)	8,612
Rolph, Buchanan, Wylie & McKay, (Township)	24,979
St. Marys, (Town)	5,294
St. Thomas, (City)	39,613
St. Vincent, (Township)	52,993
Sandwich South, (Township)	50,051
Sarnia, (City)	108,532
Sault Ste Marie, (City)	212,989
Scarborough, (Borough)	196,291
Sidney, (Township)	70,018
Simcoe, (Town)	28,897
Sioux Lookout, (Town)	105,684
Smiths Falls, (Town)	20,693
Stratford, (City)	42,961
Sudbury, (City)	152,255
Thorold, (Town)	12,224
Thunder Bay, (City)	269,514
Tillsonburg, (Town)	16,869
Timmins, (City)	56,868
Toronto, (City)	4,000,000
Tosorontio, (Township)	32,439
Trenton, (Town)	18,050
Tweed, (Village)	5,151
Valley East, (Town)	19,362
Vanier, (City)	28,607
Vaughan, (Town)	21,516
Wallaceburg, (Town)	14,069
Waterloo, (City)	15,297
Welland, (City)	90,000
West Nissouri, (Township)	27,858
Whitby, (Town)	9,684
Wiarton, (Town)	7,439
Wilmot, (Township)	6,480
Windsor, (City)	365,967
Woodstock, (City)	21,842
York, (Borough)	57,573
Grants under $5,000. (267)	393,031
	34,081,716
Manitoba	
Beausejour, (Town)	5,003
Boissevain, (Town)	6,000
Brandon, (City)	100,000
Carman, (Town)	5,115
Churchill, (Local Government District)	30,030
Cornwallis, (Rural Municipality)	46,200
Dauphin, (Town)	39,965
Daly, (Rural Municipality)	20,207
Emersan, (Town)	17,500
Flin Flon, (City)	24,655
Manitoba—Concluded	
Grahamdale, (Local Government District)	13,467
Killarney, (Town)	5,571
Lynn Lake, (Local Government District)	13,981
Morden, (Town)	20,578
Northern Manitoba Affairs	24,419
Portage La Prairie, (City)	28,489
Portage La Prairie, (Rural Municipality)	18,936
Ritchot, (Rural Municipality)	6,385
Roblin, (Town)	5,209
Rockwood, (Rural Municipality)	159,336
Rosser, (Rural Municipality)	5,640
St. Andrews, (Rural Municipality)	11,018
Selkirk, (Town)	16,963
Souris, (Town)	5,023
Springfield, (Rural Municipality)	6,516
Stanley, (Rural Municipality)	12,529
Steinbach, (Town)	11,419
Swan River, (Town)	10,183
The Pas, (Town)	36,948
Thompson, (City)	18,273
Virden, (Town)	5,111
Winkler, (Town)	5,120
Winnipeg, (City)	4,836,971
Grants under $5,000. (103)	131,261
	5,704,021
Saskatchewan	
Alsask, (Village)	6,626
Assiniboia, (Town)	5,126
Bayne, (Rural Municipality No. 371)	13,389
Biggar, (Town)	5,849
Buckland, (Rural Municipality No. 491)	5,312
Duck Lake, (Town)	8,057
Dundurn, (Rural Municipality No. 314)	9,037
Esterhazy, (Town)	6,155
Estevan, (City)	12,363
Fort Qu'Appelle, (Town)	54,502
Humboldt, (Town)	7,869
Indian Head, (Rural Municipality No. 156)	20,059
Kamsack, (Town)	8,057
Lebret, (Village)	9,591
Lloydminster, (City)	23,892
Melfort, (Town)	6,671
Melville, (City)	7,906
Moose Jaw, (City)	66,827
Moose Jaw, (Rural Municipality No. 161)	14,211
North Battleford, (City)	38,792
Orkney, (Rural Municipality No. 244)	17,634
Prince Albert, (City)	88,926
Prince Albert, (Rural Municipality No. 461)	117,780
Regina, (City)	722,406
Rosetown, (Town)	5,969
Saskatoon, (City)	420,000
Sherwood, (Rural Municipality No. 159)	6,793
Star City, (Rural Municipality No. 428)	16,637
Swift Current, (City)	28,068
Swift Current, (Rural Municipality No. 137)	58,255
Tisdale, (Town)	5,231
Weyburn, (City)	13,195
Wreford, (Rural Municipality No. 280)	7,839
Yorkton, (City)	35,499
Grants under $5,000. (231)	239,134
	2,113,657
Alberta	
Banff, (School District No. 102)	6,563
Beaverlodge, (Town)	5,643
Blairmore, (Town)	8,867
Bonnyville, (Municipal District No. 87)	300,000
Calgary, (City)	1,713,990
Camrose, (City)	14,636
Canmore, (Town)	7,233
Cardston, (Town)	5,631
Coutts, (Village)	10,552
Drumheller, (City)	189,607
Edmonton, (City)	1,358,490
Edson, (Town)	11,211
Grande Prairie, (City)	24,286

FINANCE—*Concluded*

MUNICIPAL GRANTS—*Concluded*

Alberta—Concluded	
Grande Prairie, (County No. 1)	17,314
Hanna, (Town)	5,922
High Level, (Town)	5,691
High Prairie, (Town)	15,020
Improvement District No. 1	14,678
Improvement District No. 10	6,186
Innisfail, (Town)	5,151
Jasper, (School District No. 3063)	5,521
Lacombe, (Town)	11,000
Lacombe, (County No. 14)	27,077
Leduc, (County No. 25)	268,702
Lethbridge, (City)	78,271
Lethbridge, (County No. 26)	84,697
Medicine Hat (City)	18,327
Olds, (Town)	5,601
Peace River, (Town)	12,975
Red Deer, (City)	47,914
Red Deer, (County No. 23)	95,161
Rocky View (Municipal District No. 44)	11,611
St. Paul, (Town)	11,160
Stettler, (Town)	6,945
Sturgeon, (Municipal District No. 90)	82,387
Taber, (Town)	7,986
Vermilion, (Town)	7,708
Westlock, (Town)	5,097
Wetaskiwin, (City)	9,987
Grants under $5,000. (127)	159,491
	4,684,289
British Columbia	
Abbotsford, (District)	7,656
Alert Bay, (Village)	5,926
Burnaby, (District)	74,047
Campbell River, (District)	18,488
Castlegar, (City)	11,635
Central Saanich, (District)	6,691
Chilliwack, (City)	19,884
Chilliwack, (Township)	75,000
Courtenay, (City)	7,612
Cranbrook, (City)	29,164
Creston, (Town)	6,163
Dawson Creek, (City)	26,519
Delta, (District)	22,252
Duncan, (City)	22,715
Esquimalt, (Township)	2,198,786
Fort St. John, (City)	15,892
Gibsons, (Village)	6,095
Invermere, (Village)	6,482
Kamloops, (City)	93,750
Kelowno, (City)	56,268
Kent, (District)	29,263
Kimberley, (City)	6,884
Kitimat, (District)	22,260
Langley, (City)	7,791
Langley, (Township)	70,390
British Columbia—Concluded	
Maple Ridge, (District)	14,695
Masset, (Village)	66,225
Matsqui, (District)	263,475
Mission, (District)	71,376
Nelson, (City)	38,716
New Westminster, (City)	221,480
North Saanich, (District)	193,791
North Vancouver, (City)	46,316
Oliver, (Village)	18,391
Penticton, (City)	115,382
Port Alberni, (City)	24,593
Port Coquitlam, (City)	8,792
Port Moody, (City)	11,573
Powell River, (District)	12,000
Prince George, (City)	55,000
Prince Rupert, (City)	76,457
Princeton, (Village)	12,267
Quesnel, (Town)	36,365
Revelstoke, (City)	12,816
Richmond, (Township)	1,378,547
Saanich, (District)	153,573
Salmon Arm, (District)	16,473
Sidney, (Town)	27,831
Surrey, (District)	170,516
Terrace, (District)	12,760
Tofino, (Village)	6,511
Trail, (City)	22,250
Ucluelet, (Village)	5,804
Vancouver, (City)	1,386,729
Vanderhoof, (Village)	9,591
Vernon, (City)	130,099
Victoria, (City)	559,576
West Vancouver, (District)	44,344
White Rock, (City)	11,368
Williams Lake, (Town)	26,684
Grants under $5,000. (41)	78,555
	8,188,534
Northwest Territories	
Fort Simpson, (Village)	70,508
Fort Smith, (Town)	57,272
Frobisher Bay, (Village)	26,698
Hay River, (Town)	41,288
Inuvik, (Town)	170,602
Pine Point, (Village)	7,441
Yellowknife, (City)	55,108
	428,917
Yukon Territory	
Dawson, (City)	10,323
Whitehorse, (City)	279,073
Grants under $5,000. (1)	3,500
	292,896
	76,697,634

GOVERNOR GENERAL AND LIEUTENANT-GOVERNORS

PAYMENTS TO LIEUTENANT-GOVERNORS

Name	Lieutenant-Governor of the Province of:	Salary	Cost of travelling and hospitality inside their provincial capital	Cost of travelling and hospitality outside their provincial capital
		$	$	$
The Hon R Steinhauer	Alberta	31,317	15,000	6,316
The Hon Walter Stewart Owen	British Columbia	31,316	18,000	8,536
The Hon W John McKeag 2 Sept 1970 to 15 March 1976	Manitoba	29,717	14,314	2,155
The Hon Francis L Jobin 15 March 1976 to 31 March 1976	Manitoba	1,599	686	1,452
The Hon Hédard J Robichaud	New Brunswick	31,317	12,000	8,810
The Hon Gordon A Winter	Newfoundland	31,316	12,000	8,736
The Hon Clarence J Gosse	Nova Scotia	31,317	12,000	5,514
The Hon Pauline E McGibbon	Ontario	31,750	18,000	20,970
The Hon Gordon L Bennett	Prince Edward Island	30,883	10,000	3,127
The Hon Hugues Lapointe	Quebec	31,750	18,000	3,834
The Hon Dr Stephen Worobetz 1 Feb 1969 to 2 March 1976	Saskatchewan	28,588	13,831	4,931
The Hon George Porteous 4 March 1976 to 31 March 1976	Saskatchewan	2,729	1,169	388
		313,599	145,000	74,769

LABOUR

GOVERNMENT EMPLOYEES COMPENSATION

Payments of compensation respecting government employees (Chap. 134, R.S., as amended), merchant seamen (Chap. 45, statutes of 1964-65) and employees of mines now operated by Cape Breton Development Corporation who incurred silicosis prior to acquisition by the Corporation.

Payments of employment injury claims for public service employees (1)	$6,713,410
Federal government's share of administration expenses of provincial boards (4)	1,049,184
Merchant seamen compensation (10)	12,660
	$7,775,254

The claims of employees eligible for compensation are dealt with and paid by the Provincial Workmen's Compensation Boards from funds advanced by the Federal Government. Claims of employees resident in the Northwest Territories and the Yukon Territory are adjusted through the Workmen's Compensation Board of Alberta.

Details of transactions resulting in the above mentioned expenditures follow:

	Compensation payments	Federal Government's share of administration expenses	Total payments
	$	$	$
Payments—			
Newfoundland	97,710 20	10,694 47	108,404 67
Prince Edward Island	34,105 11	4,228 00	38,333 11
Nova Scotia	471,173 44	48,966 62	520,140 06
Nova Scotia (Cape Breton Development Corporation)	2,582,141 33	264,884 38	2,847,025 71
Nova Scotia (CBD—Old Silicosis)	318,455 47		318,455 47
New Brunswick	151,366 90	26,927 31	178,294 21
Quebec	2,822,986 87	343,489 00	3,166,475 87
Ontario	2,916,323 85	357,000 00	3,273,323 85
Manitoba	221,458 38	51,700 00	273,158 38
Saskatchewan	625,083 56	84,674 79	709,758 35
Payments—*Concluded*			
Alberta	980,464 42	119,025 02	1,099,489 44
British Columbia	946,696 49	144,000 00	1,090,696 49
Payment respecting locally engaged employees outside Canada	10,880 30		10,880 30
	12,178,846 32	1,455,589 59	13,634,435 91
Less: Assessments and refunds—			
Assessments payable by Crown Agencies	4,643,188 48		4,643,188 48
Administration expenses from Crown Agencies		406,405 71	406,405 71
Claims costs recovered from Crown Agencies	707,972 40		707,972 40
Ordinary refund claims (net)	114,275 15		114,275 15
	5,465,436 03	406,405 71	5,871,841 74
Payments—			
Supplementary compensation to certain widows and dependent children of seamen and for extension of allowance payments for children under 21 who are attending school	12,660 00		12,660 00
	$6,726,070 29	$1,049,183 88	$7,775,254 17

MANPOWER AND IMMIGRATION

Payments to Municipal and other public bodies, community organizations and private groups, and corporations, partnerships and individuals carrying on business for the purpose of gain in accordance with agreements entered into between the Minister and such bodies in respect of projects undertaken by them for the purposes of providing employment to unemployed workers and contributing to the betterment of the community.

The following payments were made on a provincial and territorial basis: Newfoundland $11,619,514, Prince Edward Island $1,482,908, Nova Scotia $5,193,913, New Brunswick $8,735,439, Quebec $49,416,554, Ontario $23,576,691, Manitoba $2,541,302, Saskatchewan $2,107,967, Alberta $2,552,131, North West Territories $708,942, British Columbia $15,562,394, Yukon $410,775.

Payments to provinces, transportation companies and individuals under agreements entered into by the Minister of Manpower and Immigration with the Provinces subject to approval of the Governor in Council and with corporations or individuals acting as Managers of Farm Labour Pools for the organization and use of workers for farming and related industries, including undischarged commitments under previous agreements.

The following payments were made on a provincial basis: Prince Edward Island $117,809, Nova Scotia $96,823, New Brunswick $69,693, Quebec $375,839, Ontario $1,507,104, Manitoba $318,748, Saskatchewan $297,559, Alberta $444,465, British Columbia $233,941.

Payments under the provisions of Sections 5 and 6 of the Adult Occupational Training Act providing training in an occupational training course.

The following payments were made on a provincial and territorial basis: Newfoundland $15,184,516, Prince Edward Island $2,630,621, Nova Scotia $12,716,965, New Brunswick $10,247,646, Quebec $92,246,179, Ontario $71,508,898, Manitoba $12,725,795, Saskatchewan $8,399,981, Alberta $19,922,830, North West Territories $1,078,399, British Columbia $24,174,-123, Yukon Territory $813,613.

Payments of Training Allowances under Sections 7, 8 and 9 of the Adult Occupational Training Act to or in respect of persons who are being afforded occupational training under the Adult Occupational Training Act.

The following payments were made on a provincial and territorial basis: Newfoundland $7,731,938, Prince Edward Island $2,201,756, Nova Scotia $10,388,797, New Brunswick $8,104,588, Quebec $49,106,159, Ontario $58,297,847, Manitoba $6,979,538, Saskatchewan $6,027,663, Alberta $14,065,901, North West Territories $594,940, British Columbia $17,222,-018, Yukon Territory $463,739.

Payments to employers under agreements entered into by the Minister of Manpower and Immigration with employers and provinces in connection with the Canada Manpower Industrial Training Program.

The following payments were made on a provincial and territorial basis: Newfoundland $1,806,982, Prince Edward Island $497,565, Nova Scotia $3,271,-991, New Brunswick $2,456,997, Quebec $15,383,600, Ontario $15,526,450, Manitoba $1,317,829, Saskatchewan $1,427,185, Alberta $1,301,789, North West Territories $380,578, British Columbia $5,141,064, Yukon Territory $193,461.

Payments to individuals under the Manpower Mobility Regulations, Section 16, Trainee Travel Grant.

The following payments were made on a provincial and territorial basis: Newfoundland $459,923, Prince Edward Island $105,310, Nova Scotia $413,246, New Brunswick $355,471, Quebec $842,753, Ontario $1,593,591, Manitoba $192,237, Saskatchewan $177,131, Alberta $228,102, North West Territories $152,097, British Columbia $561,699, Yukon Territory $5,866.

Payments in accordance with regulations approved by the Governor in Council, to or in respect of persons who are moved from one place in Canada to another place in Canada in connection with the Manpower Mobility Program.

The following payments were made on a provincial and territorial basis: Newfoundland $922,621, Prince Edward Island $53,785, Nova Scotia $830,075, New Brunswick $440,323, Quebec $5,040,797, Ontario $2,347,135, Manitoba $437,414, Saskatchewan $295,206, Alberta $623,955, North West Territories $33,104, British Columbia $1,892,203, Yukon Territory $42,239.

Payments in accordance with regulations approved by the Governor in Council to Provinces, employers and workers in respect of Labour Mobility and Assessment Incentives.

The following payments were made on a provincial and territorial basis: Newfoundland $69,952, Prince Edward Island $6,777, Nova Scotia $51,351, New Brunswick $122,039, Quebec $439,960, Ontario $306,703, Manitoba $18,033, Saskatchewan $36,785, Alberta $1,831, British Columbia $201,500, Yukon $65,089.

Payments in accordance with Section 10 of the Adult Occupational Training Act for Manpower Training Research Projects.

The following payments were made on a provincial basis: Prince Edward Island $34,184, New Brunswick $9,311, Ontario $104,966, Saskatchewan $9,302.

Payments to organizations or individuals in support of activities complementary to the Development and Utilization of Manpower.

The following payments were made on a provincial and territorial basis: Newfoundland $807,465, Prince Edward Island $138,693, Nova Scotia $884,155, New Brunswick $1,108,913, Quebec $3,679,643, Ontario $3,265,776, Manitoba $805,839, Saskatchewan $1,017,792, Alberta $386,300, British Columbia $1,660,933, Yukon $230,507, North West Territories $140,206.

Allotted by TB 733979 Opportunities for Youth Program Contributions.

The following payments were made on a provincial and territorial basis: Newfoundland $2,785,538, Prince Edward Island $278,349, Nova Scotia $2,082,-503, New Brunswick $1,662,810, Quebec $11,552,150, Ontario $8,020,634, Manitoba $667,607, Saskatchewan $706,304, Alberta $939,918, British Columbia $3,390,804, Yukon $39,512, North West Territories $172,787.

Allotted by TB 733234 Student Summer Employment Job Exploration by Students

The following payments were made on a provincial and territorial basis: Newfoundland $35,500, Prince Edward Island $21,250, Nova Scotia $19,381, New Brunswick $28,954, Quebec $24,884, Ontario $37,532, Manitoba $6,349, Saskatchewan $32,194, Alberta $23,223, British Columbia $37,182.

NATIONAL HEALTH AND WELFARE

HEALTH CARE PROGRAM

Contributions to the provinces pursuant to the Health Resources Fund Act, C. 42, 1966 (from inception)
(in thousands of dollars)

Provinces and Territories	Allocation under Act	Approvals	Free balance	Amounts debited to accounts	Payments made to provinces	Unliquidated approvals
Newfoundland	9,861	9,860	1	9,760	26,043	100
Prince Edward Island	2,169	625	1,544	624	30	1
Nova Scotia	15,109	12,891	2,218	11,377	22,023	1,514
New Brunswick	12,327	4,651	7,676	4,553	3,610	98
Quebec	115,531	81,661	33,870	76,654	78,738	5,007
Ontario	139,114	122,253	16,861	112,564	114,563	9,689
Manitoba	19,247	11,098	8,149	9,948	9,948	1,150
Saskatchewan	19,093	19,093		13,093	13,507	6,000
Alberta	29,242	27,470	1,772	25,664	25,664	1,806
British Columbia	37,446	11,168	26,278	10,877	11,264	291
Northwest Territories	574	113	461	113	113	
Yukon Territory	287		287			
Total	400,000	300,883	99,117	275,227	305,503	25,656
Additional allocation to Atlantic provinces	25,000	19,448	5,552	19,050		398
Allocation for projects of national significance	75,000	15,915	59,085	11,226		4,689
Total Fund	500,000	336,246	163,754	305,503	305,503	30,743

When two or more provinces contribute from their per capita allocation of the $400 million portion to a regional project located in one of the provinces, the federal contributions are debited against the accounts of the contributing provinces and against the Atlantic Portion or the National Significance Allocation where applicable. Payments are made to the province where the project is located.

See also Federal-Provincial Shared-Cost Programs by Provinces.

NATIONAL HEALTH AND WELFARE—*Continued*

HEALTH CARE PROGRAM—*Concluded*
MEDICAL CARE ACT
(in thousands of dollars)

Provinces and Territories	Payments 1975–76	Adjustments 1974–75	Total payments 1975-76
Newfoundland	18,463	571	19,034
Prince Edward Island	3,969	135	4,104
Nova Scotia	27,309	968	28,277
New Brunswick	22,633	899	23,532
Quebec	207,670	7,980	215,650
Ontario	277,220	10,441	287,661
Manitoba	34,674	1,028	35,702
Saskatchewan	30,772	1,320	32,092
Alberta	59,156	2,207	61,363
British Columbia	83,337	3,031	86,368
Total provinces	765,203	28,580	793,783
Northwest Territories	1,265	12	1,277
Yukon Territory	680	16	696
Total	767,148	28,608	795,756

See also Federal-Provincial Shared-Cost Programs by Provinces.

INCOME SECURITY AND SOCIAL ASSISTANCE PROGRAM
DETAILS OF FAMILY ALLOWANCES PAYMENTS

(in thousands of dollars)

Provinces and Territories	Year ended March 31, 1976			Year ended March 31, 1975			Total payments from inception (including 1976)
	Number of families	Number of children	Payments	Number of families	Number of Children	Payments	
Newfoundland	91,514	225,904	60,222	88,902	226,492	55,970	516,697
Prince Edward Island	17,443	41,107	10,967	17,168	41,424	10,196	109,332
Nova Scotia	127,568	275,667	73,594	125,379	277,678	68,827	729,395
New Brunswick	106,353	237,802	63,312	103,001	237,343	58,756	632,134
Quebec	954,034	1,962,614	528,177	939,122	1,987,845	496,638	5,000,139
Ontario	1,259,314	2,557,238	685,781	1,241,261	2,566,805	637,368	5,816,928
Manitoba	152,434	325,853	87,064	150,178	327,376	81,332	836,870
Saskatchewan	136,822	306,707	81,641	133,749	307,026	76,165	873,968
Alberta	284,726	608,729	160,732	274,215	600,512	148,095	1,344,670
British Columbia	368,354	743,018	198,706	362,171	745,344	184,145	1,552,498
Total provinces	3,498,562	7,284,639	1,950,196	3,435,146	7,317,845	1,817,492	17,412,631
Northwest Territories	7,537	19,488	5,209	7,166	18,878	4,663	32,821
Yukon Territory	3,647	7,757	2,108	3,536	7,759	1,899	14,541
Total	3,509,746	7,311,884	1,957,513	3,445,848	7,344,482	1,824,054	17,459,993

In addition to payments made under the Family Allowances Act 1973, this statement includes payments charged to old accounts as follows:
—Family Allowances Act (R.S. 1970, c. F-1)—$12,712,874,494 from inception to December 1973.
—Youth Allowances Act (R.S. 1970, c. Y-1)—$501,624,266 from inception to March 1975.
—Family Assistance Payments—$26,450,184 from April 1965 to March 1975.

NATIONAL HEALTH AND WELFARE—*Continued*

INCOME SECURITY AND SOCIAL ASSISTANCE PROGRAM—*Continued*
ANALYSIS OF OLD AGE SECURITY PAYMENTS

(in thousands of dollars)

Provinces and Territories	Statutory Payments Old Age Security Act	Payments Old Age Security Fund	Total Payments 1975-76
Newfoundland	65,641	19,596	85,237
Prince Edward Island	22,554	6,926	29,480
Nova Scotia	130,338	39,860	170,198
New Brunswick	98,845	29,922	128,767
Quebec	765,374	235,059	1,000,433
Ontario	1,054,200	315,093	1,369,293
Manitoba	164,650	49,541	214,191
Saskatchewan	157,751	47,699	205,450
Alberta	207,954	61,929	269,883
British Columbia	352,337	105,051	457,388
Total Provinces	3,019,644	910,676	3,930,320
Northwest Territories	1,911	546	2,457
Yukon Territory	925	274	1,199
Total	3,022,480	911,496	3,933,976

DETAILS OF OLD AGE SECURITY PAYMENTS

(in thousands of dollars)

Provinces and Territories	Year ended March 31, 1976		Year ended March 31, 1975		Total payments from inception (including 1976)
	Number of pensioners	Payments	Number of pensioners	*Payments	
Newfoundland	36,491	85,237	35,488	73,067	640,065
Prince Edward Island	13,237	29,480	13,028	25,936	244,661
Nova Scotia	79,401	170,198	77,880	148,330	1,379,601
New Brunswick	60,343	128,767	59,036	112,865	1,032,742
Quebec	478,013	1,000,433	465,743	863,914	7,298,771
Ontario	717,081	1,369,293	702,661	1,206,762	10,951,138
Manitoba	105,016	214,191	103,560	189,250	1,756,702
Saskatchewan	101,523	205,450	100,258	183,064	1,742,464
Alberta	132,974	269,883	130,110	236,839	2,083,069
British Columbia	231,617	457,388	226,392	401,319	3,645,510
Total provinces	1,955,696	3,930,320	1,914,156	3,441,346	30,774,723
Northwest Territories	1,031	2,457	982	2,088	16,381
Yukon Territory	561	1,199	541	1,040	9,370
Total	1,957,288	3,933,976	1,915,679	3,444,474	30,800,474

In Addition to statutory payments made under the Old Age Security Act, this statement includes payments made from the Old Age Security Fund which from its inception to June 1975, when it was abolished, was $27,777,993,894.
*See "Analysis of Old Age Security Payments" and the Old Age Security Fund under the schedule, annuity, insurance and pension accounts, in Volume I of this report.

NATIONAL HEALTH AND WELFARE—*Concluded*

INCOME SECURITY AND SOCIAL ASSISTANCE PROGRAM—*Concluded*

NATIONAL WELFARE GRANTS IMPROVEMENT OF WELFARE SERVICES
EXPENDITURES FOR YEAR ENDED MARCH 31, 1976

(in thousands of dollars)

Provinces and Territories	Welfare services plan projects (a)	Special projects (b)	Demonstration projects (b)	Research projects (b)	Research group development (b)	Senior welfare research fellowships (c)	Manpower utilization and development: Projects (b)	Manpower utilization and development: Visiting professorships (b)	Manpower utilization and development: Welfare fellowships (c)	Total
Newfoundland		2	8							10
Prince Edward Island			23						7	30
Nova Scotia	3	4	245	10	67		20		4	353
New Brunswick	3	20	63						7	93
Quebec		17	734	220	37	6		27	69	1,110
Ontario	24	38	340	167	57		58	35	51	770
Manitoba									23	23
Saskatchewan			88				43			131
Alberta			137	19			23		19	198
British Columbia		29	236	11	41		19		7	343
Northwest Territories	5	5								10
National Voluntary Agencies		264		1			220			485
Total	35	379	1,874	428	202	6	383	62	187	3,556

(a) Requires a matching contribution of provincial funds. See also Federal-Provincial Shared-Cost Programs by Provinces.
(b) By location of agency or department undertaking project.
(c) By home address of recipients.

DETAILS OF NEW HORIZONS PAYMENTS

(in thousands of dollars)

Provinces and Territories	Year ended March 31, 1976: Number of projects funded	Year ended March 31, 1976: Payments	Year ended March 31, 1975: Number of projects funded	Year ended March 31, 1975: Payments	Total payments from inception (including 1976)
Newfoundland	34	225	26	157	587
Prince Edward Island	14	72	14	60	213
Nova Scotia	48	449	31	326	1,314
New Brunswick	63	395	62	301	1,115
Quebec	523	2,858	459	2,178	7,598
Ontario	623	4,064	517	3,009	10,825
Manitoba	76	551	79	469	1,638
Saskatchewan	138	596	93	464	1,635
Alberta	100	781	85	583	2,112
British Columbia	215	1,327	182	1,005	3,577
Total provinces	1,834	11,318	1,548	8,552	30,614
Northwest Territories	1	4			29
Yukon Territory	1	1	1	7	10
Total	1,836	11,323	1,549	8,559	30,653

PUBLIC WORKS

ACCOMMODATION PROGRAM

PUBLIC AND MUNICIPAL SERVICES $5,000 OR OVER

Location	Name or Address of Building	1975–76 Expenditures
		$
Garbage Removal		
Newfoundland		
Pleasantville	Various Buildings	15,730
Nova Scotia		
Halifax	Various Buildings	8,700
Quebec		
Montreal	Various Buildings	47,646
Ontario—Capital Region		
Ottawa	Bourque Memorial	7,792
Ottawa	Centre Block	5,255
Ottawa	National Defence H Q	13,824
Ottawa	No 8 Temporary	8,038
Ottawa	Sir Alexander Campbell Building	15,637
Ottawa	Sir Charles Tupper Building	6,235
Ottawa	Sir Wilfred Laurier Building	5,751
Ottawa	Surveys and Mapping	12,030
Manitoba		
Fort Churchill	Government of Canada Bldgs	23,822
British Columbia		
Fort Nelson	Private Married Quarters	5,049
Fort Nelson	Utility Distribution to Client Departments	6,692
New Westminster	Columbia Federal Building	5,001
Vancouver	General Post Office	9,910
Light and Power		
Newfoundland		
Corner Brook	Government of Canada Bldg	12,402
Gander	Government of Canada Bldg	7,656
Grand Falls	Government of Canada Bldg	5,418
Parkers Road	R C A F	9,139
Pleasantville	Government of Canada Building 102	7,696
	Building 205	7,979
	Building 223	12,546
	Building 301	6,974
	Building 302	6,241
	Building 303	10,485
	Building 304	9,388
	Building 306	7,328
	Building 308	12,492
	Building 310	7,956
	Building 311	6,428
	Building 815	7,516
St John's	400–500 Block	9,358
St John's	Eliz Whiteway National Defense	5,544
St John's	General Post Office	23,342
St John's	N C Rd & Kennas Hill	5,811
St John's	Sir Humphrey Gilbert Building	30,856
Stephenville	Federal Building Church St	8,860
Prince Edward Island		
Charlottetown	Dominion Building	59,451
Summerside	Government of Canada Bldg	5,754
Nova Scotia		
Amherst	Government of Canada Bldg	23,505
Antigonish	New Government of Canada Bldg	8,753
Dartmouth	Burnside Industrial Park	22,986

Location	Name or Address of Building	1975–76 Expenditures
		$
Light and Power—*Continued*		
Nova Scotia—*Concluded*		
Dartmouth	Government of Canada Bldg	10,016
Halifax	Government of Canada Bldg	46,904
Halifax	Imperial Oil Building	15,927
Halifax	Privateers Wharf	10,982
Halifax	R C M P Building	40,589
Halifax	Ralston Building	73,972
Halifax	Royal Bank Building	12,076
Halifax	Sir John Thompson Building	45,297
Kentville	Government of Canada Bldg	6,879
New Glasgow	Government of Canada Bldg	14,677
North Sydney	Government of Canada Bldg	8,584
Sydney	Government of Canada Bldg	18,787
Truro	Government of Canada Bldg	17,603
Yarmouth	Government of Canada Bldg	10,799
New Brunswick		
Black's Harbour	Government of Canada Bldg	5,352
Bathurst	Government of Canada Bldg	5,625
Caraquet	Government of Canada Bldg	8,535
Dalhousie	Government of Canada Bldg	5,110
Fredericton	Government of Canada Bldg	17,904
Fredericton	Postal Station A	6,766
Fredericton	Post Office Waggoner's Lane	19,744
Fredericton	U I C Prospect St	7,431
Moncton	Government of Canada Bldg	102,520
Sackville	Government of Canada Bldg	6,254
Saint John	Customs Building	12,934
Saint John	Postal Station A	31,386
Saint John	Postal Terminal	17,476
Saint John	Sadim Building	7,372
Sussex	Government of Canada Bldg	6,285
Quebec		
Asbestos	Gaspé Street	5,258
Belœil	595 Laurier Blvd	12,141
Charlesbourg	250–74 Rue	5,061
Chicoutimi	214–222 Rue Racine	11,642
Chomedey	2600 Le Corbusier Street	29,934
Chomedey	3475 Du Souvenir	6,184
Dolbeau	501 Des Érables	5,014
Dorval	Air Cargo Building	14,514
Dorval	3121 Trans Canadienne	23,744
Drummondville	505 Lindsay Street	22,372
Gaspé	Rue de la Reine	5,161
Granby	297 Principale	11,194
Grand-Mère	690–5th Avenue	5,229
Joliette	407 Notre-Dame Street	11,562
Jonquière	177 St-Dominique	7,181
Jonquière	183 Deschênes	10,216
Lachine	2150 St-Joseph Street	8,706
Lachute	582 Main Street	5,647
Lac Mégantic	5239 Frontenac Street	10,122
Lacolle	Road 221	6,799
Lasalle	666 Hull Street	17,505
Lévis	164 rue Commerciale	12,391
Longueuil	860 Ste-Foy Blvd	9,904
Longueuil	Port St-Laurent	45,060
Longueuil	1001 St-Laurent	38,957
Magog	65 Main Street	7,038
Montmagny	115 Ave de la Gare	6,874
Montreal	1493 Antonio Barbeau	12,827
Montreal	1500 Atwater Street	30,538
Montreal	1453 Beaubien Street	9,622
Montreal	740 Belair Street	18,780
Montreal	1179 Bleury Street	5,692
Montreal	9275 Clark Street	13,782

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

PUBLIC AND MUNICIPAL SERVICES $5,000 OR OVER—*Continued*

Light and Power—*Continued*

Quebec—Concluded

Location	Name or Address of Building	1975–76 Expenditures
		$
Montreal	6901 Côte St-Luc	6,246
Montreal	300 Crémazie Street East	6,654
Montreal	4944 Décarie Blvd	5,405
Montreal	305 Dorchester Blvd West	123,073
Montreal	151 Du Séminaire Street	6,361
Montreal	1427 Graham Street	5,218
Montreal	5655 Marceilles Street	21,532
Montreal	10 Notre-Dame Street	5,754
Montreal	1380 Notre-Dame Street	5,349
Montreal	4535 Papineau Street	5,483
Montreal	715 Peel Street	192,419
Montreal	800 Place Victoria	8,973
Montreal	11200 Pie IX Blvd	5,584
Montreal	205–207 Ste-Catherine Street East	6,402
Montreal	1420 Ste-Catherine Street	7,557
Montreal	1441 St-Urbain Street	92,284
Montreal	550 Sherbrooke Street West	29,517
Montreal	1000 Sherbrooke Street West	8,542
Montreal	1080 University Street	25,848
Montreal	1250 University Street	17,856
Montreal	2001 University Street	24,368
Montreal	2020 University Street	10,519
Montreal	400 Youville	58,550
Pointe-Claire	200 Hymus Street	6,041
Pointes-aux-Trembles	1225 St-Jean Baptiste Street	6,652
Port Alfred	862–2e Rue	5,023
Quebec	300 rue St-Paul Ouest	44,950
Quebec	15 rue Henderson	46,926
Quebec	3 rue Buade	8,648
Quebec	Gare Maritime Champlain	24,597
Quebec	165 Dorchester Sud	25,950
Rimouski	180 de la Cathédrale	11,336
Rivière du Loup	200–204 Lafontaine	10,101
Rock Island	Highway No 55	6,753
Ste-Agathe des Monts	36 Principale	11,073
St-Armand West	Highway 7	8,041
St-Bernard de Lacolle	Ridge Road	15,349
Ste-Foy	1141 Route de l'Église	40,253
St-Georges	263–1ère Ave Est	5,067
St-Hyacinthe	2000 Girouard Street	8,095
St-Jean	246 Champlain Street	10,424
St-Jérôme	380 Labelle Street	12,152
St-Laurent	100 Alexis Nihon Street	7,431
St-Laurent	3155 Côte de Liesse Road	165,431
St-Laurent	645 Montée de Liesse	11,830
St-Laurent	665 Montée de Liesse	6,632
Ste-Thérèse	9 de l'Église	6,622
Shawinigan	395 Station Street	12,483
Sherbrooke	50 Couture Street	32,396
Sorel	80 Georges Street	11,120
Terrebonne	634 des Seigneurs Street	8,238
Thetford Mines	14 rue Notre-Dame	6,366
Trois-Rivières	225 Des Forges Street	7,904
Trois-Rivières	1285 Notre-Dame Street	16,318
Val d'Or	Corner 2e and 6e Avenue	6,955
Valleyfield	4 St-Laurent Street	10,078
Victoriaville	108 Olivier	20,658
Verdun	800 Golf Road	11,505
Westmount	4225 Dorchester Street West	32,706
Westmount	4221–25 Ste-Catherine Street West	9,432
Quebec—Capital Region		
Buckingham	New P O	17,682
Hull	Canadian Government Printing Bureau	255,061
Hull	Government of Canada Bldg	15,506
Hull	Hull Polyvalente	146,152
Hull	Place du Portage—Phase I	305,765
Hull	Public Service Language Centre	11,051
Maniwaki	Government of Canada Bldg	6,846
Rouyn	UIC Building	7,620
Touraine	Transfer Centre	8,232
Ville-Marie	Government of Canada Bldg	5,657
Ontario—Capital Region		
Arnprior	E M O Administration Building	12,224
Brockville	Government of Canada Bldg	8,690
Cornwall	Government of Canada Bldg	13,253
Gananoque	Government of Canada Bldg	7,049
Kanata	Kanata P O	7,949
Ottawa	"A" Building	26,126
Ottawa	Académie de la Salle	97,520
Ottawa	Administration Building	25,131
Ottawa	Administration and Lab (Geomagnatic Lab)	9,085
Ottawa	Animal Breeding	10,863
Ottawa	Animal Nutrition	5,379
Ottawa	Archival Records Storage	63,729
Ottawa	A D R I Greenbelt Farm	117,689
Ottawa	Ashton Press	8,066
Ottawa	Atomic Energy	18,460
Ottawa	"B" Building	14,142
Ottawa	Beamish	5,616
Ottawa	Besserer Building	30,927
Ottawa	Bill Cliff Warehouse	5,557
Ottawa	Birks Building	8,272
Ottawa	Blackburn Building	21,192
Ottawa	Booth Building	20,808
Ottawa	Brooke Claxton	80,386
Ottawa	Building 167—Rockcliffe	9,325
Ottawa	"C" Building	12,281
Ottawa	Cafeteria	9,324
Ottawa	Canadian Broadcasting Corp	34,831
Ottawa	Centre Block—Parliament Hill	80,446
Ottawa	Chemical and Radio Active Ores	42,837
Ottawa	CHP—Cliff Street	93,351
Ottawa	CHP—Experimental Farm	16,038
Ottawa	CHP—Tunney's Pasture	10,139
Ottawa	City Centre Furs—880 Wellington	5,391
Ottawa	Clark Memorial Centre (RA)	27,306
Ottawa	Concord	7,432
Ottawa	Confederation	56,442
Ottawa	Connaught and CHP	64,485
Ottawa	Daly and CHP	14,774
Ottawa	Data Computer Centre	60,832
Ottawa	Dressing and Processing Lab	9,995
Ottawa	DVA Records	70,971
Ottawa	East Block—Parliament Hill	32,458
Ottawa	East Memorial	44,357
Ottawa	Engineering Research	6,483
Ottawa	Environmental Centre	21,002
Ottawa	Exhibition Com Office	51,654
Ottawa	External Affairs HQ	353,525
Ottawa	Finance Building and Annex	52,142
Ottawa	Food and Drug	39,107
Ottawa	Forest Products Lab	34,499
Ottawa	FP Virus Lab	13,760
Ottawa	Fuel Research	7,140
Ottawa	General Purpose Office Bldg No 1	119,492
Ottawa	General Purpose Office Bldg No 2	177,120
Ottawa	Geological Surveys	64,175
Ottawa	Government House—Rideau Hall Grounds	11,486
Ottawa	Government of Canada Conference Centre	30,328

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

PUBLIC AND MUNICIPAL SERVICES $5,000 OR OVER—*Continued*

Location	Name or Address of Building	1975–76 Expenditures
		$
Light and Power—*Continued*		
Ontario—Capital Region—Continued		
Ottawa	Government of Canada Building No 8	142,666
Ottawa	Greenbelt Farm	106,220
Ottawa	Horticulture	7,166
Ottawa	Hunter	20,873
Ottawa	Insurance	14,652
Ottawa	Jackson Building	93,758
Ottawa	Justice Building	40,093
Ottawa	Lab Communicable Disease Centre	18,105
Ottawa	Lampman Building	7,635
Ottawa	Langevin	21,438
Ottawa	Language Centre—Carson Road	51,927
Ottawa	La Promenade	67,892
Ottawa	Lorne Building	51,896
Ottawa	Machine Shops and Stores	11,709
Ottawa	Main Dairy Cattle	7,507
Ottawa	Metcalfe Building	6,606
Ottawa	Metro Centre Block—Innes Road	5,853
Ottawa	Military Stores	8,907
Ottawa	Ministry of Transport Training Institute	38,830
Ottawa	Mortimer	10,763
Ottawa	NRC Power House	6,226
Ottawa	National Defence HQ	396,616
Ottawa	National Library and Archives	125,848
Ottawa	National Museum of Science	28,991
Ottawa	National Press	19,703
Ottawa	National Research Council	183,235
Ottawa	National Revenue Taxation	251,751
Ottawa	National War Museum and CHP	11,921
Ottawa	Neatby KW	84,833
Ottawa	Neatby K W Headerhouse	6,142
Ottawa	No 1 Supply Centre Warehouse and CHP	56,039
Ottawa	Ore Minerology Coke Building	13,422
Ottawa	Ornamental Plant Lab and Greenhouses	12,284
Ottawa	Ottawa Postal Terminal	207,060
Ottawa	Pharmaceutical Chemistry	5,069
Ottawa	Plant Products	11,260
Ottawa	Postal Station "E"	5,813
Ottawa	Post Office Purchasing	17,316
Ottawa	Post Office Workshops	25,308
Ottawa	Pump House DPW	5,328
Ottawa	Radiation Protection Bureau	14,652
Ottawa	Research and Development Labs	22,644
Ottawa	RCMP Headquarters	296,939
Ottawa	W M Saunders	6,825
Ottawa	Sir Alexander Campbell	66,601
Ottawa	Sir Charles Tupper	146,522
Ottawa	Sir John Carling	118,747
Ottawa	Sir Leonard Tilley	60,607
Ottawa	Standards Lab	14,484
Ottawa	Statistics Canada New Tower	159,860
Ottawa	Sub-Station Electrical	76,014
Ottawa	Supreme Court	41,638
Ottawa	Surveys and Mapping	109,091
Ottawa	No 2 Temporary Building	13,154
Ottawa	No 4 Temporary Building	7,714
Ottawa	No 5 Temporary Building	8,296
Ottawa	No 6 Temporary Building	10,686
Ottawa	No 8 Temporary Building	28,129
Ottawa	No 9 Temporary Building	7,834
Ottawa	Victoria	16,052
Ottawa	Victoria Museum	88,450
Ottawa	Virology Lab and Greenhouses	7,691
Ottawa	Warner	38,704
Ottawa	West Block	42,397
Light and Power—*Continued*		
Ontario—Capital Region—Concluded		
Ottawa	West Memorial	38,635
Ottawa	Zone Facilities Maintenance	59,715
Smith Falls	Government of Canada Bldg	6,004
Ontario		
Ajax	Kings Cresent	5,245
Barrie	44 Collier Street	8,069
Belleville	3 Applewoood Street	6,059
Belleville	228 Dundas Street	7,507
Belleville	Pinnacle and Station Streets	21,208
Brampton	54–58 Queen Street	7,347
Brantford	Government of Canada Bldg	21,764
Burlington	688 Brant Street	12,442
Chatham	Government of Canada Bldg	19,389
Coburg	Queen and McGill Streets	6,294
Don Mills	789 Don Mills Road	36,811
Don Mills	75 The Donway West	7,022
Don Mills	169 the Donway West	18,431
Don Mills	24 Ferrand Drive	39,581
Don Mills	220 Lesmill Road	7,928
Downsview	4905 Dufferin Street	144,473
Downsview	2800 Keele Street	7,373
Galt	Government of Canada Bldg	6,478
Guelph	Government of Canada Bldg	10,549
Guelph	138 Wyndham Street	8,029
Hamilton	10 John Street	45,612
Hamilton	150 Main Street	56,195
Kenora	Government of Canada Bldg	13,978
Kingston	Bagot and Clarence Streets	25,189
Kitchener	139 Ardelt Street	8,868
Kitchener	15 Duke Street	8,208
Kitchener	166 Frederick Street	22,173
Kitchener	44 Gaukel Street	12,499
Lindsay	Russell Street	5,868
London	Dominion Public Building	15,957
London	388 Dundas Street Westmount Building	11,923
London	847 & 951 Highbury Ave	47,014
London	Lipton Building	6,638
London	Postal Terminal "A"	34,343
London	539 Richmond Street	9,983
London	451 Talbot Street	14,454
Malton	Airport Building T 72	8,559
Mississauga	1191 Cawthra Road	36,140
Mississauga	55 City Centre	8,249
Mississauga	4567 Dixie Road	496,381
Newmarket	180 Main Street	6,025
Niagara Falls	Government of Canada Bldg	12,044
Niagara Falls	4551 Zimmerman	5,107
North Bay	Government of Canada Bldg	29,663
Oakville	197 Church Street	10,782
Orillia	Peter Street	5,635
Oshawa	44 Bond Street	13,212
Owen Sound	901 3rd Avenue	8,985
Peterborough	201 Charlotte Street	16,566
Port Credit	31 Lakeshore Blvd	7,348
Rexdale	2110 Kipling Avenue North	9,404
Richmond Hill	21 Arnold Street	5,498
St Catharines	Government of Canada Bldg	35,048
St Thomas	Government of Canada Bldg	8,317
Sarnia	112 Christina Street North	5,531
Sarnia	Government of Canada Bldg	23,192
Sault Ste Marie	New Government of Canada Bldg	10,529
Scarborough	2439 Eglinton Avenue	5,460
Toronto	MacKenzie Building	142,486
Toronto	Meighen Building	177,039
Toronto	Mulock Building	50,020
Toronto	65 Queen Street	13,398

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

PUBLIC AND MUNICIPAL SERVICES $5,000 OR OVER—*Continued*

Location	Name or Address of Building	1975–76 Expenditures
		$
Light and Power— *Continued*		
Ontario—Concluded		
Toronto	222 Queen's Quay	10,564
Toronto	Terminal "A"	66,710
Toronto	T D Centre	35,240
Toronto	480 University	34,507
Toronto	180 Wellington	11,247
Toronto	1 Yonge Street	5,189
Toronto	1300 Yonge Street	8,186
Toronto	2180 Yonge Street	25,890
Toronto	2384 Yonge Street	5,771
Trenton	Front Street	5,845
Waterloo	70 King Street North	5,461
Welland	26 Division Street	5,607
Weston	1735 Jane Street	7,774
Weston	2050 Weston Road	8,077
Willowdale	5170 Yonge Street	10,387
Willowdale	5799 Yonge Street	8,649
Windsor	Government of Canada Bldg	39,010
Windsor	441 University Ave	11,927
Woodstock	Government of Canada Bldg	7,632
Manitoba		
Brandon	Government of Canada Bldg	24,532
Fort Churchill	Government of Canada Bldg	337,249
Dauphin	Government of Canada Bldg	6,138
Portage la Prairie	Government of Canada Bldg	7,503
Swan River	Government of Canada Bldg	8,964
Winnipeg	Canadian Grain Commission Bldg	88,676
Winnipeg	Commercial Building	10,333
Winnipeg	Government of Canada Bldg	43,134
Winnipeg	General Post Office	183,890
Winnipeg	Grain Exchange Building	8,174
Winnipeg	MacDonald Building	39,170
Winnipeg	Public Archives	6,502
Winnipeg	Revenue Building	38,922
Winnipeg	Broadway & Maryland	6,046
Winnipeg	Lakeview Centre	5,175
Winnipeg	570 Ferry Raod	6,251
Winnipeg	114 Garry Street	11,826
Winnipeg	1200 Portage Avenue	11,789
Winnipeg	Pembina & Highway 29	6,754
Saskatchewan		
Estevan	Government of Canada Bldg	5,603
Lloydminster	Government of Canada Bldg	10,914
Moose Jaw	Government of Canada Bldg	16,520
North Battleford	Government of Canada Bldg	7,555
Prince Albert	Government of Canada Bldg	11,777
Regina	Government of Canada Bldg	6,334
Regina	Income Tax Building	25,024
Regina	Motherwell Building	13,936
Regina	Post Office Bldg—2200 Railway	77,133
Regina	U I C Building	6,675
Saskatoon	Government of Canada Bldg	22,397
Saskatoon	Post Office—4th Avenue	28,099
Swift Current	Government of Canada Bldg	9,534
Weyburn	Government of Canada Bldg	5,169
Yorkton	Government of Canada Bldg	12,886
Alberta		
Calgary	Customs Building	15,058
Calgary	Mail Processing Plant	145,908
Calgary	Northern Electric Building	7,305
Calgary	Postal Terminal	19,399
Calgary	Public Building	24,276
Calgary	Sam Livingston Building	16,434
Coutts	Customs & Immigration	5,872
Edmonton	Government of Canada Bldg	47,123
Edmonton	Oliver Building	9,838
Light and Power— *Continued*		
Alberta—Concluded		
Edmonton	R C M P Building	41,834
Edmonton	Sir Alexander MacKenzie Bldg	99,214
Edmonton	Sprague Building	7,468
Edmonton	U I C Building	17,744
Fort McMurray	Post Office	7,609
Grande Prairie	Government of Canada Bldg	6,207
Lethbridge	Government of Canada Bldg	9,078
Medicine Hat	Government of Canada Bldg	6,465
Red Deer	Government of Canada Bldg	11,286
Wetaskiwin	Government of Canada Bldg	6,029
Northwest Territories		
Hay River	Government of Canada Bldg	8,117
Inuvik	Government of Canada Bldg	5,466
British Columbia		
Chilliwack	Government of Canada Bldg	7,592
Chilliwack	Coqualeetza Complex	10,907
Cranbrook	Government of Canada Bldg	5,630
Dawson Creek	Government of Canada Bldg	5,285
Dawson Creek	Government of Canada Bldg	7,391
Douglas	C & I – R R #2 White Rock	8,261
Fort Nelson	Private Married Quarters	9,958
Kamloops	Government of Canada Bldg	15,905
Kelowna	Government of Canada Bldg	13,759
Kitimat	Government of Canada Bldg	5,744
Nanaimo	Government of Canada Bldg	10,993
Nelson	Government of Canada Bldg	13,719
New Westminster	Government of Canada Bldg	41,765
North Surrey	Government of Canada Bldg	8,249
North Vancouver	101 East 1st	6,212
Penticton	Government of Canada Bldg	23,731
Port Alberni	Government of Canada Bldg	5,812
Powell River	New Federal Block	6,800
Prince George	Government of Canada Bldg	5,322
Prince Rupert	Government of Canada Bldg	9,888
Quesnel	Government of Canada Bldg	8,596
Revelstoke	Government of Canada Bldg	7,991
Richmond	Vancouver International Airport	11,050
Richmond	355 Viking Way	6,342
Terrace	Government of Canada Bldg	5,755
Trail	Government of Canada Bldg	6,290
Vancouver	Alvin Building	21,758
Vancouver	Begg Building	31,073
Vancouver	Customs House	50,934
Vancouver	General Post Office—349 W Georgia	204,770
Vancouver	2160 Commercial—P S F	5,094
Vancouver	Harry Stevens Building	13,368
Vancouver	Postal Station "D"—2405 Pine Street	6,296
Vancouver	1075–1085 Homer P O D L C D	7,000
Vancouver	Robson and Granville	7,665
Vancouver	Winch Building	55,445
Vancouver	R C M P Crime Laboratory	15,638
Vernon	Government of Canada Bldg	9,239
Victoria	Custom Building	18,027
Victoria	Government of Canada Bldg Government and Yates	33,266
Victoria	810 Fort Street	6,964
Yukon		
Whitehorse	Building 200	14,682
Whitehorse	Government of Canada Bldg	32,311
Whitehorse	Private Married Quarters Takhini	8,324
Whitehorse	Miscellaneous Building	70,379
Whitehorse	Utility Distribution to Client Departments	87,479
Whitehorse	Building 201 Mess Hall	7,882
Whitehorse	Building 202 Central Heating Plant	6,289

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

PUBLIC AND MUNICIPAL SERVICES $5,000 OR OVER—*Continued*

Location	Name or Address of Building	1975–76 Expenditures
		$
Light and Power—*Concluded*		
England		
London	Canada House	19,696
London	Macdonald House	42,018
Snow Removal		
Newfoundland		
St John's	Various Buildings	19,543
New Brunswick		
Fredericton	Post Office Waggoner's Lane	5,528
Saint John	Postal Terminal	16,100
Quebec		
Blackpool	Customs Bldgs	11,400
Laval	2600 Le Corbusier	10,239
Montreal	Various Buildings	133,190
Quebec	Gare Maritime Champlain	10,523
Rock Island	Customs & Immigration Buildings	13,125
St-Laurent	3155 Cote de Liesse	18,718
St-Théophile	Armstrong	8,880
Stanhope	Customs & Immigration Buildings	9,200
Ontario—Capital Region		
Kanata	P O	5,180
Ottawa	Clark Memorial Centre (R A)	15,806
Ottawa	Cross Can Flights Hunt Club Road	65,537
Ottawa	Hangar 66	7,479
Ottawa	Ministry of Transport, Training Institute	18,902
Ottawa	National Defence Headquarters	10,592
Ottawa	Ottawa Postal Terminal	5,331
Ontario		
Kingston	106 Clarence Street	6,375
Kitchener	139 Ardelt Street	8,543
London	847 & 951 Highbury Ave	6,235
London	955 Highbury Ave	14,272
Mississauga	1191 Cawthra Road	5,344
Steam		
Nova Scotia		
Halifax	R C M P Building	11,617
Quebec		
Montreal	I C A O Building	68,808
Quebec	La Citadelle	21,221
Ontario—Capital Region		
Ottawa	Ottawa Postal Terminal	155,665
Ottawa	R C M P	267,095
Ottawa	Building 167—Rockcliffe	16,567
Ontario		
London	Dominion Public Building	42,548
London	Postal Terminal "A"	62,955
Toronto	City Delivery Building	86,326
Toronto	Dominion Public Building	70,759
Toronto	Postal Terminal "A"	58,875
Manitoba		
Winnipeg	Commercial Building	8,859
Winnipeg	Customs Examining Warehouse	13,341
Winnipeg	General Post Office	155,444
Winnipeg	Government of Canada Bldg	23,748
Steam—*Concluded*		
Saskatchewan		
Fort Qu'Appelle	Nurse's Residence	6,200
Regina	Post Office Bldg—2200 Railway	5,548
Northwest Territories		
Inuvik	Crown Housing	74,144
Inuvik	Government of Canada Bldg	9,490
British Columbia		
Vancouver	Customs House	26,786
Vancouver	General Post Office Building	86,646
Vancouver	325, Granville Street	25,779
Water & Water Rates		
Quebec		
Montreal	1500 Atwater Street	8,759
Montreal	1080 Beaver Hall Hill	14,474
Montreal	5858 Cote des Neiges	6,708
Montreal	305 Dorchester Blvd	8,208
Montreal	5250 Ferrier Street	10,808
Montreal	500 Place d'Armes	10,461
Montreal	Place du Canada	27,111
Montreal	Place Victoria	31,195
Montreal	515 Ste-Catherine Street West	18,570
Montreal	640 Ste-Catherine Street West	16,051
Montreal	5800 St-Denis Street	13,182
Montreal	1015–1025 St-Jacques West	8,171
Montreal	510 St-Laurent	5,077
Montreal	550 Sherbrooke Street West	51,224
Montreal	1000 Sherbrooke Street West	15,785
Montreal	6850 Sherbrooke Street East	14,570
Montreal	2020 University Street	20,851
Montreal	400 Youville Square	5,868
St-Laurent	3155 Cote de Liesse	28,856
Trois-Rivières	1285 Notre-Dame Street	11,111
Quebec—Capital Region		
Hull	Canadian Government Printing Bureau	30,051
Hull	Hull Polyvalente	12,159
Hull	Place du Portage—Phase I	43,646
Ontario—Capital Region		
Arnprior	E M O College	11,853
Ottawa	"A" Building	8,273
Ottawa	Archival Records Storage	15,971
Ottawa	Atomic Energy	7,281
Ottawa	Blackburn Building	5,992
Ottawa	Brooke Claxton	20,668
Ottawa	"C" Building	7,341
Ottawa	Centre Block	17,242
Ottawa	Chemical and Radio Active Ores	18,485
Ottawa	C H P—Cliff Street	9,721
Ottawa	C H P—Experimental Farm	23,863
Ottawa	C H P—Heron Road	19,172
Ottawa	Clark Memorial Centre (R A)	5,478
Ottawa	Confederation Building	13,367
Ottawa	Data Computer Centre	15,971
Ottawa	Dressing and Processing Lab	9,157
Ottawa	D V A Records	18,554
Ottawa	East Block	6,957
Ottawa	East Memorial	7,926
Ottawa	Environmental Centre	5,402
Ottawa	External Affairs HQ	16,915
Ottawa	Finance Building and Annex	13,622

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

PUBLIC AND MUNICIPAL SERVICES $5,000 OR OVER—*Concluded*

Location	Name or Address of Building	1975–76 Expenditures
		$
Water and Water Rates—*Continued*		
Ontario—Capital Region—Concluded		
Ottawa	Food and Drug	10,334
Ottawa	Forest Products Lab	16,055
Ottawa	General Purpose Office	31,236
Ottawa	General Purpose Office Propose	8,860
Ottawa	Geological Surveys	21,711
Ottawa	Government of Canada Building No 8	37,343
Ottawa	Hunter	7,119
Ottawa	Jackson	10,257
Ottawa	Justice Building	5,623
Ottawa	Language Centre Grounds	8,672
Ottawa	La Promenade	5,249
Ottawa	Ministry of Transport, Training Institute	7,303
Ottawa	National Arts Centre	25,905
Ottawa	National Defence Headquarters	20,092
Ottawa	National Library and Archives	9,581
Ottawa	National Research Council	47,083
Ottawa	National Revenue Taxation	13,626
Ottawa	Neatby K W	76,847
Ottawa	N R C Power House	5,081
Ottawa	Ore Minerology	5,618
Ottawa	Ottawa Postal Terminal	12,639
Ottawa	Physical Metallurgy Test Lab	22,542
Ottawa	R C M P Headquarters	23,817
Ottawa	Research and Development Labs	12,325
Ottawa	Royal Canadian Mint	29,431
Ottawa	Sanitary Sewer and Water Crossing	7,669
Ottawa	Sir John Carling Building	24,148
Ottawa	Standards Lab	7,422
Ottawa	Statistics Canada New Tower	38,283
Ottawa	Supreme Court	9,184
Ottawa	Surveys and Mapping	17,257
Ottawa	Temporary Building No 2	5,118
Ottawa	Temporary Building No 8	8,785
Ottawa	Victoria Museum	6,595
Ottawa	Warner Building	9,351
Ottawa	West Block	9,117
Water and Water Rates—*Concluded*		
Ontario		
Downsview	4905 Dufferin Street	6,940
Mississauga	1191 Cawthra Road	7,035
Mississauga	4567 Dixie Road	18,034
Toronto	City Delivery Building	8,408
Toronto	61 Front Street	8,658
Toronto	MacKenzie Building	10,160
Toronto	Meighen Building	10,510
Manitoba		
Fort Churchill	Government of Canada Bldgs	123,950
Winnipeg	Canadian Grain Commission Bldg	10,017
Winnipeg	General Post Office	7,315
Winnipeg	Government of Canada Bldg	6,365
Winnipeg	114 Garry Street	7,714
Saskatchewan		
Regina	Post Office	7,170
Saskatoon	Post Office	5,464
Alberta		
Calgary	Mail Processing Plant	10,439
Edmonton	Government of Canada Bldg	25,923
Edmonton	R C M P Building	12,746
Edmonton	Sir Alexander MacKenzie Building	13,267
Northwest Territories		
Fort Smith	Warehouse	5,173
British Columbia		
Fort Nelson	Private Married Quarters	6,640
Vancouver	General Post Office	5,619
Yukon		
Whitehorse	Various Buildings	37,411
England		
London	Canada House	6,282
London	Macdonald House	14,742

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

PURCHASED REPAIR AND UPKEEP OF BUILDINGS

Location	Name or Address of Building	Contractor	Nature of Work	Contracts $100,000 or Over		1975-76 Expenditures	Expenditures to Date
				Amount	Year of Contract		
				$		$	$
Nova Scotia							
Halifax	St Mary's University Microbiology Lab	R T Pinkerton Construction Co	Leasehold alterations	151,146	1974-75	2,968	151,146(f)
Quebec							
Longueuil	Port St-Laurent	Tri-Sud Corp Inc	Modifications	1,171,313	1973-74	1,024	1,171,313(f)
Mirabel	Post Office	Matac Cargo Ltd	Leasehold alterations	178,138	1975-76	178,138	178,138(f)
Montreal	Post Office 1625 Chabanel St	Centre de Mode Laurentien	Leasehold alterations	110,000	1975-76	110,000	110,000(f)
Montreal	Postal Station "F" 757 des Seigneurs St	Office Municipal d'Habitation de Montreal	Leasehold alterations	168,000	1975-76	168,000	168,000(f)
Quebec—Capital Region							
Hull	Canadian Government Printing Bureau	D K Young Construction	Alterations	219,662	1974-75	8,342	219,662(f)
Hull	Place Cartier Shopping Centre	Sotramont Inc	New Postal Station "A"	105,530	1974-75	14,925	105,530(f)
Ontario—Capital Region							
Ottawa	Connaught Building	A N Shaw & Sons (Eastern) Ltd	Repair exterior stone work	102,583	1974-75	93,383	102,583
Ottawa	Data Computer Centre	W S Burnside Ltd	Replace windows	131,016	1975-76	131,016	131,016
*Ottawa	Horticultural Building	Domcat Construction	Renovations	174,447	1974-75	5,183	174,447(f)
Ottawa	Jackson Building	J Albert Leduc Ltd	Replacement of carpet	193,263	1975-76	193,263	193,263(f)
Ottawa	National Revenue and Taxation	R T Lane Construction Ltd	Computer Installation	311,336	1974-75	15,723	311,336(f)
Ottawa	Parliament Hill	Dibblee Construction Ltd	Repairs to roads and services	172,074	1975-76	165,821	165,821
Ottawa	Supreme Court	Dibblee Construction Ltd	New paving and waterproofing	173,248	1974-75	8,760	173,248(f)
Ottawa	Supreme Court	M B Contracting of Ottawa Ltd	Renovations	145,064	1974-75	3,986	145,064(f)
Ottawa	Supreme Court	Ottawa R and R	Renovations	259,815	1974-75	36,671	259,815(f)
Sudbury	Government of Canada Building 19 Lisgar Street	Nu-Style Construction Co Ltd	Alterations to Income Tax Division of National Revenue	187,837	1974-75	30,436	187,837(f)

*Amends reporting in the previous years' Public Accounts.

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

CARETAKING SERVICES $2,000 OR OVER

Location	Name or Address of Building	Contractor	Contracts $100,000 or Over		1975-76 Expenditures	Expenditures To Date
			Amount	Year of Contract		
			$		$	$
Newfoundland						
Bay Roberts	Government of Canada Bldg	East Coast Cleaners			5,736	
Bishop's Falls	Government of Canada Bldg	Curtis & Thomas (1/9/75–31/3/76)			1,890	
Bishop's Falls	Government of Canada Bldg	Stephen Deering (1/4/75–31/8/75)			1,500	
Bonavista	Government of Canada Bldg	Sanitary Cleaners Ltd			9,720	
Botwood	Government of Canada Bldg	Gerald Budgell			2,700	
Burgeo	Government of Canada Bldg	Abraham G Durnford			5,184	
Burin	Government of Canada Bldg	Harvey Collis			3,180	
Carbonear	Government of Canada Bldg	East Coast Cleaners Ltd			6,720	
Catalina	Government of Canada Bldg	Eugene Dalton			4,380	
Channel	Government of Canada Bldg	Stanley Roberts Jr			5,160	
Deer Lake	Government of Canada Bldg	Deer Lake Janitorial Services			2,940	
Grand Falls	Government of Canada Bldg	Johnston Cleaners			15,329	
Harbour Grace	Government of Canada Bldg	Ross Bray (1/4/75–31/1/76)			2,990	
Harbour Grace	Government of Canada Bldg	Mrs Shirley Cranford (1/3/76–31/3/76)			312	
Harbour Grace	Government of Canada Bldg	E Cranford (1/2/76–29/2/76)			299	
Labrador City	Canada Manpower Centre	Gerald McLaughlan			2,700	
Labrador City	Mail Process Bldg	Labrador Cleaning (1/1/76–31/3/76)			1,620	
Lewisporte	Government of Canada Bldg	Allied Aviation Services			7,893	
Marystown	Government of Canada Bldg	East Coast Cleaners			5,148	
Springdale	Government of Canada Bldg	Allan Butt (1/4/75–30/4/75)			210	
Springdale	Government of Canada Bldg	Scott Hall (1/5/75–31/7/75)			629	
Springdale	Government of Canada Bldg	Scott Hall (1/8/75–31/3/76)			2,448	
St John's	Ashley Building M & I	General Cleaning Co Ltd			3,420	
St John's	Ashley Building	General Cleaning Co Ltd			5,612	
St John's	Clouston Building	General Cleaning Co Ltd			2,376	
	Government of Canada Bldgs 102 202 205 206 223 302 303 304 306 310 311 312 806 815 West End P O Drill Hall Marshall Bldg	Harold Whittle Ltd (1/4/75–31/5/75)			31,050	
St John's	Government of Canada Bldgs 102 202 205 206 223 302 303 304 306 310 311 312 806 815 West End P O Drill Hall Marshall Bldg	Harold Whittle Ltd (1/6/75–31/3/76)	208,300	1975-76	153,770	
St John's	Watton Bldg—Post Office	General Cleaning Co Ltd			3,932	
St Lawrence	Government of Canada Bldg	Clyde P Roul			3,780	
Stephenville	Government of Canada Bldg	Jet Janitor Services			11,052	
Twillingate	Government of Canada Bldg	Wilson Guy			2,320	
Wabana	Government of Canada Bldg	James Rideout			5,750	
Windsor	Government of Canada Bldg	Johnston Cleaners			3,820	
Prince Edward Island						
Charlottetown	Dominion Building	A & S Cleaning			2,185	
Nova Scotia						
Annapolis Royal	Government of Canada Bldg	H Lingley			4,200	
Antigonish	Government of Canada Bldg	Riteway Cleaners (1/4/75–15/9/75)			7,128	
Antigonish	Government of Canada Bldg	Riteway Cleaners (1/10/75–31/3/76)			11,160	
Armdale	Postal Station	H J Oakley			4,250	
Bras d'Or	Post Office	Wayne W Jones (1/12/75–31/3/76)			800	
Bras d'Or	Post Office	H D Jones (1/4/75–30/11/75)			1,400	
Canso	Government of Canada Bldg	William G Dixon (1/5/75–31/3/76)			3,300	
Cheticamp	Government of Canada Bldg	Leo P Larade (1/1/76–31/3/76)			600	
Dartmouth	Post Office—Tacoma Drive	Doug Walker's Cleaning Services (1/4/75–31/4/75)			313	
Dartmouth	Post Office—Tacoma Drive	Doug Walker's Cleaning Services (1/5/75–31/3/76)			6,328	
Debert	Post Office	Glen M Hartling (1/1/76–31/3/76)			500	
Eastern Passage	Post Office	Donald R McAvoy (1/7/75–31/3/76)			1,838	
Halifax	Government of Canada Bldg	Streakless Window Services Ltd			4,125	
Halifax	Johnston Building	Capital Maintenance (1/4/75–8/7/75)			1,762	
Halifax	Johnston Building	Aero Maintenance Services (8/7/75–31/3/76)			4,196	
Halifax	Ocean Terminal Shed 21 & Annex	Doug Walker's Cleaning Services (1/2/76–31/3/76)			1,160	
Halifax	Ocean Terminal Shed 21 & Annex	Doug Walker's Cleaning Services (1/1/76–31/3/76)			1,781	

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

CARETAKING SERVICES $2,000 OR OVER—*Continued*

Location	Name or Address of Building	Contractor	Contracts $100,000 or Over: Amount	Year of Contract	1975-76 Expenditures	Expenditures To Date
			$		$	$
Nova Scotia—Concluded						
Halifax	Ocean Terminal Shed 21 & Annex	O'Connors Cleaning Services (1/4/75–16/12/75)			3,825	
Halifax	Pier 9A Office 5	O'Connors Cleaning Services (1/4/75–16/12/75)			1,835	
Halifax	Ralston Building	Streakless Window Services Ltd			6,400	
Halifax	St Mary's University	Doug Walker's Cleaning Services			6,396	
Halifax	Scotia Square	Kleenol Building Maintenance Ltd			2,100	
Halifax	Sir John Thompson Bldg	Streakless Window Services Ltd			3,600	
Halifax	South Post Station	Doug Walker's Cleaning Services (1/4/75–30/6/75)			867	
Halifax	South Postal Station	Canadian Assoc for the Mentally Retarded (1/7/75–31/3/76)			3,143	
Hubbards	Government of Canada Bldg	Audrey L Wamboldt			2,031	
Ingonish	Post Office	Mrs Lois E Hardy			1,019	
Ingonish Beach	Government of Canada Bldg	Ronald Dauphinee			2,070	
Kingston	Government of Canada Bldg	Gordon A Salzman (1/4/75–31/10/75)			2,100	
Kingston	Government of Canada Bldg	Gordon A Salzman (1/11/75–31/3/76)			1,875	
Lockeport	Government of Canada Bldg	Russell J Scott			3,600	
Louisbourg	Government of Canada Bldg	Mrs Joan B Mackay (1/10/75–31/3/76)			1,800	
Lower Sackville	Post Office	Larry A Kennedy (1/4/75–31/6/75)			1,575	
Lower Sackville	Post Office	Doug Walker's Cleaning Services (1/7/75–31/3/76)			5,265	
Mabou	Post Office	Hugh MacDonald			2,400	
Mahone Bay	Government of Canada Bldg	Walter L Nauss			2,640	
Middleton	Government of Canada Bldg	Wade Newcombe			6,900	
Mulgrave	Government of Canada Bldg	Gordon McCall (1/4/75–31/8/75)			1,025	
Mulgrave	Government of Canada Bldg	Gordon McCall (31/8/75–31/3/76)			2,100	
Musquodoboit Harbour	Post Office	Mrs George Doyle (1/10/75–31/3/76)			1,200	
Port Hawkesbury	Government of Canada Bldg	Mrs Earl LeLacheur (1/4/75–31/1/76)			3,800	
Pugwash	Government of Canada Bldg	W I Mundle			2,340	
River John	Post Office	Mrs L Brayley (1/3/76–31/3/76)			167	
Sheet Harbour	Government of Canada Bldg	Felix J Quillan (3/1/76–31/3/76)			735	
Sheet Harbour	Government of Canada Bldg	Felix J Quillan (1/4/75–2/1/76)			2,123	
Sherbrooke	Government of Canada Bldg	Roger I Gillen (1/11/75–31/3/76)			2,083	
Sherbrooke	Government of Canada Bldg	Mrs Rose Smith (1/4/75–31/10/75)			1,691	
Shubenacadie	Government of Canada Bldg	Ruper Pineo			2,400	
Sydney	Old Naval Base Esplanade	Allied Aviation Ltd (1/6/75–31/3/76)			6,841	
Sydney	Point Edward Naval Base	Allied Aviation Ltd (1/6/75–31/3/76)			1,823	
Tatamagouche	Post Office	George E Redmond			2,040	
Trenton	Post Office	Mrs Muriel E Ross (1/3/76–31/3/76)			250	
Waverly	Post Office	Mrs Robert Delaney (1/12/75–31/3/76)			700	
Westville	Government of Canada Bldg	Barbara Ann Kennedy (1/12/75–31/3/76)			2,300	
Weymouth	Post Office	Thomas A Comeau			2,347	
Whitney Pier	Post Office	Allied Aviation Services			3,000	
Yarmouth	Manpower & Immigration	Davis A Swim (1/4/75–22/1/76)			3,414	
New Brunswick						
Black's Harbour	Government of Canada Bldg	N Colette (7/2/76–31/3/76)			4,512	
Buctouche	Government of Canada Bldg	Walter Spear			617	
Campbellton	8 Adam St	Frank Martin			2,250	
Caraquet	Government of Canada Bldg	Lionel Rossignol			5,520	
Dalhousie	Government of Canada Bldg	Brian Letourneau			7,482	
Florenceville	Government of Canada Bldg	B & M Ogden			3,000	
Fredericton	Eastern Canada Building	Rightway Cleaning			6,948	
Fredericton	UIC Northern Prop Building	Rightway Cleaning			6,180	
Kouchibouguac	School	Edison Little			3,888	
Moncton	Mail Room C N R Station Postal Acc	Moncton Janitor			5,184	
Moncton	Mail Transfer	Moncton Janitor			6,336	
Moncton	Main Street	Moncton Janitor			3,700	
North Head	Government of Canada Bldg	Lewis Taylor			3,900	
Petitcodiac	Main Street	G A Mills			2,023	
Petit Rocher	Route II	E Doucet			2,745	
Rexton	Brail Street	H Lawson			2,260	
Rothesay	Post Office	Phyllis Wyman			2,196	
Salisbury	Boyd St	M Morrisay			2,688	
Ste Anne de Madawaska	St Andre St	G Plourde			2,106	
St Antoine de Kent	Buctouche Rd	D Cormier			2,289	

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

CARETAKING SERVICES $2,000 OR OVER—*Continued*

Location	Name or Address of Building	Contractor	Contracts $100,000 or Over: Amount	Contracts $100,000 or Over: Year of Contract	1975-76 Expenditures	Expenditures To Date
			$		$	$
New Brunswick—Concluded						
St George	Government of Canada Bldg	Fundy Maintenance			3,600	
Saint John	Post Office—Crosby Building	Trilight Janitorial Service			2,360	
Saint John	Customs Building	Gold Star Window Cleaning			4,456	
Saint John	Postal Station A	Gold Star Window Cleaning			3,260	
Saint John	Postal Station B	Trilight Janitorial Service			3,825	
Saint John	Postal Terminal	Dusbane Entreprise			20,847	
Saint John	Sadim Building	Gold Star			3,260	
St Quentin	Post Office	Placide Caron			2,700	
Tracadie	Highway II	Mme P Paulin			3,000	
Quebec						
Amqui	Government of Canada Bldg	Camille Lavoie (1/4/75–15/10/75)			1,700	
Amqui	Government of Canada Bldg	Normand Gagné (16/10/75–31/3/76)			2,015	
Armstrong	Customs Building	C NET Enrg			7,959	
Baie Comeau	Government of Canada Bldg	Service d'Entretien C D J Inc (1/4/75–30/8/75)			3,873	
Baie Comeau	Government of Canada Bldg	Mme Marguerite Garon (1/9/75–31/3/76)			8,177	
Baie St-Paul	Post Office	Thomas Tremblay			2,767	
Beauharnois	3537 St-Laurent Street	Delco Maintenance Reg'd			9,336	
Beauceville Est	Government of Canada Bldg	Denis Bernard			3,571	
Beaupré	Post Office	Elphège Renaud			2,106	
Beebe	Customs Building	Gérard Corriveau			2,499	
Belœil	595 Wilfrid-Laurier Blvd	Elisé COLO (1/4/75–31/7/75)			2,224	
Berthierville	College Street	Roland Rondeau (1/9/75–31/3/76)			2,315	
Black Lake	Post Office	Mme Lucienne Paré			2,233	
Bonaventure	Post Office	Edouard Bernard (1/4/75–31/11/75)			1,800	
Bonaventure	Post Office	Mme Lucille Arsenault (1/12/75–31/3/76)			1,000	
Brownsburg	315 Bank	Corporation d'Entretien Général d'Argenteuil (1/5/75–31/3/76)			2,208	
Cabano	Post Office	Jacques Brochu			3,200	
Cantic	Highway 9-B	Philippe Dion			6,995	
Chambly	1225 Grand Blvd 27 Place Chambly	Georges E. Gauthier			6,069	
		Union Maintenance Services Reg'd (1/6/75–30/3/76)			3,851	
Chapais	124 Springer Blvd	Mme Raymonde Fontaine (1/12/75–30/3/76)			1,167	
Chapais	124 Springer Blvd	René Fortin (1/4/75–30/11/75)			880	
Chartierville	Customs Bldg	S Blanchette			3,270	
Chateauguay	Post Office	Lionel Robert			8,599	
Chibougamau	500–3th Avenue	Félix Cloutier			4,995	
Clermont	Post Office	Réal Fillion (1/4/75–30/11/75)			1,633	
Clermont	Post Office	Mme Solange Pilote (1/12/75–31/3/76)			832	
Coaticook	57 Main Street	Ferrier St-Pierre			8,215	
Cowansville	224 South Street	Victoire Bergeron			13,836	
Disraeli	212 St-Joseph Street	Jean-Marie Lemire			2,260	
Dolbeau	Government of Canada Bldg	Yves Cantin			11,220	
Dollard des Ormaux	3691 St-Jean Street	Empire Maintenance Ltd			2,376	
Dorion-Vaudreuil	Post Office	Elie Girard (1/4/75–31/10/75)			3,646	
Dorion-Vaudreuil	Post Office	Richard Leblanc (1/11/75–31/3/76)			4,250	
Dorval	378 Dorval Avenue	Nimco Ltd.			2,208	
Dorval	Terminal Aviation Building	M A Independant (1/1/76–31/3/76)			9,107	
Dorval	Terminal Aviation Bldg	Nimco Ltd (1/4/75–31/10/75)			17,232	
Dorval	Terminal Aviation Bldg	Service d'Entretien Longueuil (1/12/75–31/3/76)			2,680	
Dorval	Terminal Aviation Bldg	Union Maintenance Service Reg'd			6,507	
Forestville	Government of Canada Bldg	Gilles Lessard			4,500	
Frelighsburg	Customs Bldg	Maurice Tremblay			4,075	
Gaspé-Sud	Government of Canada Bldg	Camille Hudon			10,400	
Grand-Mère	696–5th Street	Eloi Berthiaume (1/8/75–31/3/76)			5,400	
Grennville	Post Office	Thérèse Racicot			2,200	
Hauterive	Government of Canada Bldg	Service d'Entretien C D J Inc			8,280	
Hâvre St-Pierre	Post Office	Rolland Doyle			3,700	
Henryville	St-Georges Street	Joseph Grégoire (1/3/75–31/7/75)			726	
Henryville	St-Georges Street	Jean-Paul Larochelle Inc (1/8/75–31/3/76)			1,624	
Hudson Heights	Oakland Street	John Ferguson			2,004	
Joliette	Armory	Service d'Entretien Laurentien Reg'd			4,642	
Kénogami	Post Office	Mme Rose E Deschênes (1/4/75–31/1/76)			2,750	
Lachute	582 Main Street	Union Maintenance Service Reg'd (1/4/75–31/7/76)			2,120	

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

CARETAKING SERVICES $2,000 OR OVER—*Continued*

Location	Name or Address of Building	Contractor	Contracts $100,000 or Over		1975-76 Expenditures	Expenditures To Date
			Amount	Year of Contract		
			$		$	$
Quebec—Continued						
Lacolle	Highway 221	Jean-Paul Larochelle Inc (1/8/75–31/3/76)			7,997	
Laflèche	3875 Grande-Allée Street	United Maintenance Service Reg'd			4,500	
La Pocatière	Government of Canada Bldg	Roger Drapeau			3,146	
Laprairie	555 Elizabeth Street	Honoré Morin			4,331	
La Salle	580 Dollard Street	Hawco Construction			17,983	
La Salle	0110 Jean-Milot	Allied Building Services (1/4/75–31/7/75)			2,090	
La Salle	0110 Jean-Milot	Delco Maintenance Reg'd (1/8/75–31/3/76)			4,709	
La Sarre	Government of Canada Bldg	R St-Jean			9,594	
Laval	157 Des Prairies Street	M F Enterprises Reg'd (1/4/75–30/11/76)			6,371	
Laval	157 Des Prairies Street	Window Maintenance Services (1/12/75–31/3/76)			4,787	
Laval	260 Le Corbusier Street	Service d'Entretien Laurentien			71,500	
Laval	3475 Du Souvenir Street	Yves et Gilles Phaneuf			12,004	
Lebel-sur-Quevillon	Allard Bldg	Lucien J Allard			2,352	
L'Epiphanie	61 Leblanc Street	Armand Beauchamp			2,600	
Longueuil	Food and Drug Bldg	Empire Maintenance (1/4/75–31/8/75)			23,510	
Longueuil	Food and Drug Bldg	Windsor Maintenance Service (1/9/75–31/3/76)			34,914	
Longueuil	Metro Station	Empire Maintenance			8,332	
Longueuil	1001 Pierre-Dupuis Street	Entretien Chevalier, Ltée			15,423	
Longueuil	1001 Pierre-Dupuis Street	Knight Maintenance Ltd			21,595	
Longueuil	869 Ste-Foy Blvd	Union Maintenance Services Ltd (1/2/76–31/3/76)			14,763	
Louiseville	50 St-Aimé Street	Armand Noel			4,825	
Marieville	540 Ste-Marie Street	J Maurice Martel			6,896	
Mercier	Post Office	Jean-Paul Larochelle Inc			2,438	
Métabetchouan	Post Office	Mme L P Plourde			2,220	
Mistassini	Post Office	Mme Jacqueline Soucy			2,220	
Mont-Joli	Government of Canada Bldg	Mme Germain Paris			7,955	
Montmagny	Government of Canada Bldg	Marins Dion Inc (1/5/75–31/3/76)			11,449	
Montreal	740 Bélair Street	Allied Building Services			54,020	
Montreal	1179 Bleury Street	Allied Building Services (1/1/76–31/3/76)			2,775	
Montreal	1179 Bleury Street	Compagnie d'Entretien Sécurité (1/4/75–31/12/75)			12,567	
Montreal	685 Cathcart Street	Allied Building Services			47,000	
Montreal	1945 Centre Street	Allied Building Services			5,140	
Montreal	C N R Terminal	Windsor Building Maintenance			10,159	
Montreal	6897 Cote St-Luc Street	M A Independant Ltd (1/7/75–31/3/76)			8,625	
Montreal	6897 Cote St-Luc Street	St-Léonard Building Maintenance (1/4/75–31/6/75)			2,550	
Montreal	300 Crémazie E Street	Service d'Entretien Chateauguay (16/9/75–31/3/76)			9,041	
Montreal	300 Crémazie E Street	St-Léonard Building Maintenance (1/4/75–15/9/75)			4,565	
Montreal	Customs Bldg	Allied Building Services	231,240	1975-76	98,560	
Montreal	4944 Décarie Blvd	Allied Building Services (1/4/75–30/11/75)			6,651	
Montreal	4944 Décarie Blvd	Holiday Building Maintenance (1/12/75–31/3/76)			3,961	
Montreal	757 Des Seigneurs Street	Ottoni Brothers Reg'd			9,000	
Montreal	305 Dorchester W Blvd	Allied Building Services			72,256	
Montreal	535 Fleury W Street	Parnis Maintenance Reg'd (1/8/75–31/3/76)			2,680	
Montreal	2025 Fullum Street	Delco Maintenance			9,600	
Montreal	3035 Hochelaga Street	Apollo Maintenance Ltd (16/9/75–31/3/76)			1,799	
Montreal	3035 Hochelaga Street	Allied Building Services (1/7/75–15/9/75)			1,920	
Montreal	I C A O Building	Allen's Maintenance			53,645	
Montreal	3680 Jeanne-Mance Street	Union Maintenance Services Reg'd			23,880	
Montreal	1180 Lagauchetière W Street	Union Maintenance Services Reg'd (1/7/75–31/3/76)			2,250	
Montreal	5972 Monk Blvd	Allied Building Services			7,500	
Montreal	10 Notre-Dame E Street	Allied Building Services			17,066	
Montreal	1395 Notre-Dame O Street	Allied Building Services (1/4/75–31/8/75)			4,500	
Montreal	1395 Notre-Dame O Street	Windsor Building Maintenance (1/9/75–31/3/76)			7,956	
Montreal	4290 Ontario E Street	Appollo Building Maintenance (1/9/75–31/3/76)			3,786	
Montreal	4290 Ontario E Street	Delco Maintenance Reg'd (1/4/75–31/8/75)			2,000	
Montreal	11200 Pie IX Street	St-Léonard Building Maintenance			8,988	
Montreal	40 Pine Street	Holiday Building Maintenance			3,419	

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

CARETAKING SERVICES $2,000 OR OVER—*Continued*

Location	Name or Address of Building	Contractor	Contracts $100,000 or Over		1975-76 Expenditures	Expenditures To Date
			Amount	Year of Contract		
			$		$	$
Quebec—Continued						
Montreal	Place Bonaventure	Place Bonaventure Inc			2,737	
Montreal	Postal Terminal	Allen's Maintenance	1,050,000	1974-75	527,071	
Montreal	Postal Terminal	New System Linen Service			18,750	
Montreal	5264 Pulman Street	Service d'Entretien Longueuil (1/8/75–30/11/75)			740	
		Union Maintenance Services (1/4/75–31/7/75)			760	
Montreal	205 Ste-Catherine E Street	St-Léonard Building Maintenance			8,400	
Montreal	1420 Ste-Catherine W Street	Allied Building Service (1/4/75–31/10/75)			11,100	
Montreal	1420 Ste-Catherine W Street	Holiday Building Maintenance (1/11/75–31/3/76)			4,900	
Montreal	6420 St-Denis Street	St-Léonard Building Maintenance			5,794	
Montreal	155 St-Jacques W Street	M A Independant (1/3/76–31/3/76)			1,166	
Montreal	155 St-Jacques W Street	St-Léonard Building Maintenance (1/4/75–29/2/76)			11,275	
Montreal	4330 St-Jacques W Street	Ottoni Brothers Reg'd			7,575	
Montreal	450 St-Joseph E Street	St-Léonard Building Maintenance (1/5/75–31/3/76)			4,455	
Montreal	7640 St-Michel Blvd	St-Léonard Building Maintenance			10,738	
Montreal	150 St-Paul Street	Entretien Chevalier, Ltée (1/5/75–31/3/76)			4,899	
Montreal	1441 St-Urbain Street	Allen's Maintenance (1/6/75–31/3/76)	219,600	1975–76	91,500	
Montreal	1441 St-Urbain Street	Arcades Building Services (1/4/75–31/5/75)			9,000	
Montreal	4895 Sherbrooke W Street	St-Léonard Building Maintenance			4,105	
Montreal	6700 Sherbrooke E Street	St-Léonard Building Maintenance			8,280	
Montreal	7500 Viau Street	Allied Building Services (1/12/75–31/3/76)			2,750	
Montreal	7500 Viau Street	Windsor Building Maintenance (1/4/75–30/11/75)			6,806	
Montreal	Various Buildings	Automatic Venetian Blinds Laundry Ltd			23,907	
Montreal	Various Buildings	New System Linen Services			2,459	
Murdochville	Post Office	Rolland Synnott			2,410	
Napierville	404 St-Jacques Street	Jean-Paul Larochelle Inc			2,079	
New Carlisle	Post Office	Hughie Renovî			2,376	
New Richmond	Post Office	Rolland D Leblanc			5,700	
Notre-Dame-du-Lac	Post Office	Hermel Plourde			2,484	
Oka	113 Notre-Dame Street	Jean-Paul Larochelle Inc			2,962	
Ormstown	26 Lambton Street	René Forget			2,400	
Paspébiac	Post Office	Patrice Alain			3,000	
Plessisville	Government of Canada Bldg	Jean-Paul Bellemare			8,804	
Pointe-aux-Trembles	1225 St-Jean-Baptiste Street	Delco Maintenance			11,760	
Pont-Rouge	Government of Canada Bldg	André Dussault			2,136	
Quebec	Champlain Terminal	Chalifour & Langevin Inc (1/4/75–31/5/75)			7,579	
Quebec	Champlain Terminal	Jean Claude Lemay (1/6/75–31/12/75)			28,135	
Quebec	Champlain Terminal	Société Entretien Impar, Ltée (1/1/76–31/3/76)			16,720	
Quebec	Charlesbourg	Jean Charles Lemay (1/4/75–30/9/75)			3,055	
Quebec	118 Dalhousie	Jean Charles Lemay			4,771	
Quebec	155 Dorchester Sud	Service M R Enr			15,600	
Quebec	165 Dorchester Sud	Derko, Limitée			36,979	
Quebec	Maritime Agency	Corporation Sanibec Inc			5,813	
Quebec	Post Office Haute Ville	Derko, Limitée (1/1/76–31/3/76)			8,000	
Quebec	Post Office Haute Ville	Service d'Entretien d'Edifices M R Enr (1/4/75–31/12/75)			18,657	
Quebec	Post Office St Roch	Jacqueline Fiset Massé			3,334	
Quebec	Postal Terminal	Derko, Limitée (1/1/76–31/3/76)			20,621	
Quebec	Postal Terminal	Maintenance Euréka, Ltée (1/5/75–31/12/75)			32,151	
Quebec	2 St André	Jean Charles Lemay			8,950	
Quebec	105 St Pierre	Astico Inc (1/9/75–31/3/76)			1,680	
Quebec	105 St Pierre	Maintenance Euréka, Ltée (1/4/75–31/8/75)			1,042	
Quebec	2 Place Québec	Société d'Entretien Impar, Ltée (1/4/75–15/1/76)			5,708	
Rawdon	380 Queen Street	Frank Barrette			2,265	
Repentigny	Post Office	Marcel Bélisle			2,995	
Rigaud	Post Office	Union Maintenance Services Reg'd			3,767	
Rimouski	189 De La Cathédrale Street	Roger Ross			3,060	
Roberval	Government of Canada Bldg	Alphonse Côté			8,217	
Roxboro	Post Office	Union Maintenance Services Reg'd			11,997	
St-Amable	957 Main Street	Jean Paul Larochelle Inc			2,090	

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

CARETAKING SERVICES $2,000 OR OVER—*Continued*

Location	Name or Address of Building	Contractor	Contracts $100,000 or Over: Amount	Contracts $100,000 or Over: Year of Contract	1975-76 Expenditures	Expenditures To Date
			$		$	$
Quebec—Concluded						
St-André-Est	Post Office	Pierre Paul Husereau			3,065	
St-Bazile	Post Office	Gaston Hardy			2,016	
St-Bruno	Post Office	Robert Grisé (1/6/75–31/12/75)			2,895	
St-Calixte de Kilkenny	Post Office	Edouard Desormeaux			2,267	
St-Chrysostome	Post Office	Mme Mireille Bouthillier (1/12/75–31/3/76)			667	
St-Chrysostome	Post Office	Mme Aldéa Provost (1/4/75–30/11/75)			1,600	
St-Constant	146 Chemin St-Pierre	Jean Paul Larochelle Inc			3,384	
St-Félicien	Post Office	Gilles Gagnon			3,702	
St-Gabriel de Brandon	Post Office	Mme Jacqueline Matthews (1/9/75–1/1/76)			2,100	
St-Henry de Levis	Post Office	Mme Jean Luc Dumont			2,460	
St-Jacques de Montcalm	Post Office	Service d'Entretien Laurentien Enrg (1/5/75–31/3/76)			2,152	
St-Janvier	168 Main Street	Mme Réal Proulx			2,667	
St-Jean de Matha	88 Lasarre	Mme Germain Roy (1/6/75–31/3/76)			2,467	
St-Joseph de Beauce	Government of Canada Bldg	Claude Champagne (1/4/75–30/9/75)			1,515	
St-Joseph de Beauce	Government of Canada Bldg	Raymond Vachon (1/10/75–31/3/76)			1,864	
St-Jovite	901 Ouimet Street	Union Maintenance Services Reg'd			3,000	
St-Laurent	1495 Church Street	St-Laurent Building Maintenance			12,420	
St-Laurent	3155 Cote de Liesse Blvd	Tip Top Laundry and Cleaning Service			2,478	
St-Laurent	3155 Cote de Liesse Blvd	Hygienic Coat and Towel Supply Co			3,166	
St-Laurent	Isabey Street	Medaillon Maintenance (1/12/75–31/3/76)			970	
St-Laurent	665 Montée de Liesse Blvd	J K Maintenance Co (1/4/75–31/1/76)			8,875	
St-Laurent	665 Montée de Liesse Blvd	Medaillon Maintenance (1/2/76–31/3/76)			1,775	
St-Lin des Laurentides	200 Laurier Street	Mme Rolland Leveillé			2,637	
St-Mathias	293 Richelieu Blvd	Goerges E Gauthier			2,016	
St-Ours	Post Office	Marcel Bélisle			2,038	
St-Pamphile	Post Office	Noël Leclerc			2,496	
St-Pascal de Kamouraska	Government of Canada Bldg	Mme Gaétane T Pelletier			3,000	
St-Philippe de Laprairie	Post Office	Jean Paul Larochelle Inc			2,081	
St-Polycarpe	82 Elie-Auclair Street	Romuald Poirier			2,161	
St-Raymond	Post Office	Joseph Voyer			4,242	
St-Rémi de Napierville	129 Notre-Dame Street	Jean Paul Larochelle Inc			3,242	
St-Tite	Post Office	Claude Carpentier			2,499	
Ste-Agathe	22 Main Street	Yves Viens			2,915	
Ste-Anne-de-Bellevue	49 Ste-Anne Street	Hubert Pucacco (1/12/75–31/3/76)			3,862	
Ste-Anne-de-Bellevue	49 Ste-Anne Street	Union Maintenance Services Reg'd (1/4/75–30/11/75)			4,836	
Ste-Anne de la Pérade	Post Office	Paul A Leduc			2,280	
Ste-Anne des Monts	Post Office	Alain Archambault			2,331	
Ste-Emile de l'Energie	Post Office	Mme Jacqueline Bounadère			2,128	
Ste-Foy	1141 de l'Eglise	Derko, Ltée			46,728	
Scotstown	Victoria Street	Corporation Sanibec			2,458	
Schefferville	Post Office	Fernand Dumas			2,000	
Senneterre	612 10th Avenue W	Mme Alex Genar (1/12/75–31/3/76)			1,208	
Senneterre	612–10th Avenue W	Senneterre Entretien Enrg (1/4/75–30/11/75)			2,270	
Sillery	Post Office	Jean Charles Lemay (1/7/75–31/3/76)			3,083	
Sillery	Post Office	Les Entreprises M G M (1/4/75–30/6/75)			836	
Sorel	82 Georges Street	Louis Morin			2,434	
Sutton	Government of Canada Bldg	Jean Paul Larochelle Inc			4,163	
Terrebonne	634 Des Seigneurs Street	Le Roi Du Nettoyage Enrg			5,453	
Trois-Pistoles	Government of Canada Bldg	Elie Jean			3,763	
Trout River	Highway #4	F T St-Onge			3,265	
Val d'Or	Government of Canada Bldg	André Raymond			10,400	
Varennes	Post Office	François Beauchesne (1/1/75–29/2/76)			300	
Varennes	Post Office	Edmond Guèvremont (1/4/75–31/12/75)			1,890	
Verdun	530 Church Street	Allen's Maintenance			12,300	
Verdun	1035 Galt Street	Allied Building Service			20,842	
Verdun	800 Golf Road	Allied Building Service			11,500	
Waterville	Post Office	André Delorme (1/8/75–31/1/76)			2,280	
Weedon	Manufacture Street	Corporation Sanibec			2,346	
Windsor	Government of Canada Bldg	Cherbourg Provincial Services Inc			4,722	
Yamachiche	Post Office	Armand Milot			2,150	
Quebec—Capital Region						
Ferme Neuve	Post Office	Gerald Giroux			2,200	
Gatineau	Post Office	Rolland Brazeau			4,820	
Hull	Connor Building	Superior Building Cleaning			13,720	

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

CARETAKING SERVICES $2,000 OR OVER—*Continued*

Location	Name or Address of Building	Contractor	Contracts $100,000 or Over		1975-76 Expenditures	Expenditures To Date
			Amount	Year of Contract		
			$		$	$
Quebec—Capital Region— Concluded						
Hull	Government of Canada Bldg	Alpha-Veeta Cleaning Services			7,327	
Hull	Government of Canada Bldg	Zenith Building Cleaners			21,315	
Hull	Language Centre	Universal Building Cleaners Co			21,100	
Hull	Parking Garage	O K Parking Services			2,877	
Hull	Parking Garage	Canada's Capital Building Services Ltd			11,970	
Hull	Place du Portage—Phase I	Canada's Capital Building Services Ltd	202,363	1974-75	231,664	
Hull	Place du Portage—Phase I	Corporation Sanibec (Outaouais), Ltée	115,000	1975-76	39,467	
Hull	Place du Portage—Phase II	MacDonald Cartier Window Cleaning			20,386	
Hull	Place du Portage	Zenith Building Cleaners			5,925	
Hull	Polyvalente School	M A Independent Building Services Limited	149,892	1974-75	77,972	
Noranda	Post Office	Luigi Toppozini			2,440	
Notre Dame du Nord	Post Office	J M Lavigne			2,064	
Papineauville	Post Office	Luc Belanger			2,400	
Pointe Gatineau	Post Office	Rolland Brazeau			4,200	
Ripon	Post Office	Fleurette Seguin			2,160	
Temiscaming	Post Office	Pauline Goulet			3,456	
Thurso	Post Office	George Labrosse			2,725	
Wakefield	Post Office	Edmund Brown			2,700	
Ontario—Capital Region						
Alexandria	Post Office	Mrs P Decoste			2,342	
Almonte	Post Office	D B Illingsworth			2,760	
Athens	Post Office	Florence McKinnon			3,120	
Chesterville	Post Office	Gerald Faubert			2,160	
Cornwall	Government of Canada Bldg	Sovereign Seat Cover Mfg Ltd			5,729	
Deep River	Post Office	Michael J Fowler			4,469	
Iroquois	Post Office	Art Sangers			2,028	
Kanata	Post Office	Faros Interior Maintenance Ltd			13,950	
Kemptville	Post Office	Willis Arcand			5,200	
Lansdowne	Post Office	Leslie Smith			2,100	
Manotick	Post Office	Janet Scharfe			3,300	
Merrickville	Post Office	Henry Kaye			2,400	
Ottawa	A Building	Olympic Building Services Ltd			50,051	
Ottawa	Administration Building	El Greco Building Cleaning			31,882	
Ottawa	Archival Records and Storage	Arcadian Building Cleaning Service			6,188	
Ottawa	All State Building	Atlas Building Cleaning Co (Ottawa) Ltd			5,400	
Ottawa	Ashton Press	United Building Cleaning			6,850	
Ottawa	B Building	Columbia Cleaners (Ottawa) Ltd			25,518	
Ottawa	Besserer Building	Express Building Cleaning Service			27,958	
Ottawa	Birks Building	Westboro Building Services Ltd			16,204	
Ottawa	Blackburn Building	M A Independent Building Services Limited			46,935	
Ottawa	Bogue Building	Express Building Cleaning			11,050	
Ottawa	Booth Building	Universal Building Cleaners Co			18,570	
Ottawa	Brooke Claxton	Canada's Capital Building Services Ltd	124,000	1974-75	62,223	
Ottawa	Brooke Claxton	Canadian Linen Supply			3,150	
Ottawa	C Building	Cedars Cleaning Service			27,373	
Ottawa	C Building	Sanco (1972) Ltd			56,042	
Ottawa	Cafeteria Building	B C B Building Cleaning			5,280	
Ottawa	Canada Permanent Trust	Faros Interior Maintenance Ltd			10,152	
Ottawa	Canadian Government Printing Bureau	MacDonald Cartier Window Cleaning			4,200	
Ottawa	C E F Various Buildings	Faros Interior Maintenance Ltd			19,500	
Ottawa	C E F Various Buildings	Sunlight Window Cleaning			4,703	
Ottawa	C E F Various Buildings	United Building Cleaning			25,940	
Ottawa	Chemical & Radioactive Ores	Central Building Cleaning			29,400	
Ottawa	Colonel-By-Towers	Towers Building Cleaning			7,762	
Ottawa	Concord Building	The Metropolitan Trust Company			10,919	
Ottawa	Conference Centre	Ideal Cleaners Limited			2,355	
Ottawa	Conference Centre	Roma Building Cleaning Company	194,472	1974-75	97,236	
Ottawa	Connaught Building	Capital Building Cleaning Co			48,200	
Ottawa	Corkstown Road Complex	United Building Cleaning			37,028	
Ottawa	Crain Building	Atlas Building Cleaning Co (Ottawa) Ltd			3,259	
Ottawa	Cross Canada Flight Buildings	M A Independent Building Services Ltd			15,530	
Ottawa	Cumberland Square	Cadillac Fairview Corporation Ltd			6,131	
Ottawa	Daly Building	A V S Building Cleaning Ltd			52,370	
Ottawa	D P W Storage	Universal Building Cleaners Co			4,000	
Ottawa	D P W Test Labs	Three Star Building Cleaners Ltd			11,400	

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

CARETAKING SERVICES $2,000 OR OVER—*Continued*

Location	Name or Address of Building	Contractor	Contracts $100,000 or Over		1975-76 Expenditures	Expenditures To Date
			Amount	Year of Contract		
			$		$	$
Ontario—Capital Region—Continued						
Ottawa	D V A Records	Knight Maintenance Limited			24,630	
Ottawa	East Memorial	B C B Building Cleaning	137,872	1974-75	69,121	
Ottawa	E K Marshall Building	Ottawa Cleaner			8,411	
Ottawa	Environmental Health	Athens Building Cleaning Co			21,319	
Ottawa	Exhibition Commission	El Greco Building Cleaners			15,775	
Ottawa	Exhibition Commission	Roma Building Cleaning Co			19,017	
Ottawa	External Affairs Headquarters	J Galipeau Window Cleaner			11,720	
Ottawa	Finance Building and Annex	Atlas Building Cleaning Co (Ottawa) Ltd			49,186	
Ottawa	Florsheim Building	Westboro Building Services Ltd			6,575	
Ottawa	Food & Drug Building	Sam's Building Cleaners			38,299	
Ottawa	Forest Products Lab	Ottawa Cleaners			32,058	
Ottawa	General Purpose Building No 1	Arcadian Building Cleaning Service	248,900	1974-75	128,041	
Ottawa	General Purpose Building No 2	Olympic Building Services Limited	190,817	1974-75	95,841	
Ottawa	Geological Survey Building	Three Star Building Cleaning Ltd	219,994	1973-74	109,997	
Ottawa	Geomagnetic Labs	Roma Building Cleaning Company			8,575	
Ottawa	George H Nelms Building	Ottawa Cleaner			2,235	
Ottawa	Gestetner Building	Oscar's Building Service Co			1,933	
Ottawa	Government House	Express Building Cleaning Service Ltd			2,550	
Ottawa	Hangars 17 & 18	Service Master P R M of Ottawa			2,486	
Ottawa	Hangars 66, 67 & 68	Canada's Capital Building Services Ltd			14,400	
Ottawa	Hope Building	Atlas Building Cleaning Co (Ottawa) Ltd			10,890	
Ottawa	Hunter Building	M A Independent Building Services Limited	122,976	1974-75	66,002	
Ottawa	Insurance Building	B C B Building Cleaners			12,650	
Ottawa	Jackson Building	Imperial Building Maintenance Limited	129,600	1974-75	63,960	
Ottawa	Johannsen Building	El Greco Building Cleaning Co			3,630	
Ottawa	Justice Building	Faros Interior Maintenance Ltd			5,154	
Ottawa	Justice Building	Ottawa Janitorial Services Co	137,000	1975-76	46,572	
Ottawa	Justice Annex Building	Faros Interior Maintenance Ltd			11,018	
Ottawa	K W Neatby Building	Athens Building Cleaning Company	116,000	1974-75	51,861	
Ottawa	K W Neatby Building	Ottawa Janitorial Service Co			7,972	
Ottawa	Lampman Building	Capital Building Cleaning Co			13,161	
Ottawa	Language Centre Carson Road	Canada's Capital Building Services Ltd	154,000	1974-75	90,982	
Ottawa	La Promenade	Express Building Cleaning Service	124,536	1974-75	64,978	
Ottawa	La Salle Complex	J Galipeau Window Cleaning			2,600	
Ottawa	La Salle Complex	M P Building Cleaning Services			25,932	
Ottawa	L'Esplanade Building	Olympia & York		1975-76	778,762	
Ottawa	Lorne Building	MacDonald Cartier Window Cleaning			5,052	
Ottawa	Metropolitan Life Building	Metropolitan Life Insurance Co			4,621	
Ottawa	Metro Block C	General Service Maintenance			19,953	
Ottawa	Mines & Fuels Building	A V S Building Cleaning Ltd			39,760	
Ottawa	Mortimer Building	Efes Cleaning Ltd			17,227	
Ottawa	Museum of Science & Technology	Sanco (1972) Limited			33,951	
Ottawa	National Defence Headquarters	Expert Window Cleaning			6,675	
Ottawa	National Library and Archives	Imperial Building Maintenance Limited	228,000	1974-75	120,003	
Ottawa	National Press Building	Canada's Capital Building Services Ltd			3,963	
Ottawa	National Press Building	Ottawa Cleaners			15,463	
Ottawa	National Research Council	Canada's Capital Building Services Ltd	143,000	1974-75	71,500	
Ottawa	National Revenue & Data Centre	Canada's Capital Building Services Ltd	476,000	1973-74	239,583	
Ottawa	N C C Building	El Greco Building Cleaners			2,115	
Ottawa	No 1 Supply Depot	Oscar's Building Services Co			20,400	
Ottawa	No 2 Temporary Building	Imperial Building Maintenance Limited	132,000	1975-76	62,150	
Ottawa	No 4 Temporary Building	Olympic Building Services			42,025	
Ottawa	No 5 Temporary Building	Express Building Cleaning Service			32,880	
Ottawa	No 6 & 9 Temporary Building	Capital Building Cleaning Company	137,500	1974-75	64,233	
Ottawa	No 8 Temporary Building	Capital Building Cleaning Company			3,538	
Ottawa	No 8 Temporary Building	Faros Interior Maintenance Ltd	174,000	1974-75	87,000	
Ottawa	Orme Building	Universal Building Cleaners Co			2,616	
Ottawa	Ottawa Motor Sales Building	Atlas Building Cleaning Co (Ottawa) Ltd			2,561	
Ottawa	Parliament Hill	J Galipeau Window Cleaner			10,700	
Ottawa	Place Bell Canada	Olympia & York			6,815	
Ottawa	Place de Ville Tower A	Campeau Corporation			4,382	
Ottawa	Plant Products Lab	A V S Building Cleaners Ltd			24,000	
Ottawa	Postal Station B	Columbia Cleaners (Ottawa) Ltd			9,792	
Ottawa	Postal Station B	Efes Cleaning Ltd			4,158	
Ottawa	Postal Station C	Three Star Building Cleaning Ltd			7,500	
Ottawa	Postal Station E	Efes Cleaning Ltd			9,425	

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

CARETAKING SERVICES $2,000 OR OVER—*Continued*

Location	Name or Address of Building	Contractor	Contracts $100,000 or Over		1975-76 Expenditures	Expenditures To Date
			Amount	Year of Contract		
			$		$	$
Ontario—Capital Region— Concluded						
Ottawa	Postal Station H	United Building Cleaning			6,850	
Ottawa	Postal Station J	Efes Cleaning			7,454	
Ottawa	Postal Terminal	Canada's Capital Building Services Ltd	1,076,000	1975-76	343,000	
Ottawa	Postal Terminal	Surfchem Chemicals Limited	549,880	1973-74	158,584	
Ottawa	Radiation Protection Lab	Universal Building Cleaners Co			19,000	
Ottawa	R C M P Headquarters	Inglis Carpet Cleaners Ltd			4,742	
Ottawa	R C M P Headquarters	Sanco (1972) Ltd			7,300	
Ottawa	Royal Canadian Mint	Hull Building Cleaners			2,940	
Ottawa	St Luke's School	A A Building Cleaning Service			4,063	
Ottawa	Sanitary Laundry Building	Express Building Cleaning Service			2,938	
Ottawa	Saxe Building	Westboro Building Services Ltd			6,420	
Ottawa	Sir Alexander Campbell	Universal Building Cleaners Co	224,000	1975-76	112,988	
Ottawa	Sir Charles Tupper	Metro Building Cleaning Ltd	129,800	1974-75	77,703	
Ottawa	Sir Charles Tupper	J Galipeau Window Cleaner			5,000	
Ottawa	Sir John Carling	Roma Building Cleaning Co	180,000	1974-75	83,110	
Ottawa	Sperry Gyroscope Building	Emmi Cleaners			5,996	
Ottawa	Standards Lab	Columbia Cleaners (Ottawa) Limited			9,780	
Ottawa	Statistics Canada	Canadian Linen Supply			6,998	
Ottawa	Statistics Canada	Clean-view Building Services Ltd	194,250	1973-74	97,475	
Ottawa	Statistics Canada (New Tower)	Knight Maintenance Limited	230,000	1974-75	115,300	
Ottawa	Supreme Court Building	Sunlight Window Cleaning			2,655	
Ottawa	Surveys and Mapping	Imperial Building Maintenance Ltd	201,600	1973-74	43,760	
Ottawa	Surveys and Mapping	Independent Linen Service			4,021	
Ottawa	Surveys and Mapping	Knight Maintenance Limited	299,191	1975-76	100,790	
Ottawa	Victoria Building	Roma Building Cleaning Company			34,837	
Ottawa	War Museum	Columbia Cleaners (Ottawa) Ltd			32,100	
Ottawa	Warner Building	Towers Building Cleaning			28,232	
Ottawa	West Memorial	B C B Building Cleaning	116,340	1974-75	68,300	
Ottawa	William Saunders	Express Building Cleaning Service			3,950	
Richmond	Post Office	J Doran			2,400	
Stittsville	Post Office	Bessie North			2,400	
Vanier	Place Vanier Tower C	Bona Building & Management Co Ltd			3,697	
Vanier	Post Office	Roma Building Cleaning Company			2,500	
Vanier	Post Office	Efes Cleaning Ltd			4,939	
Capital Region—Generally						
	Various Buildings	Atlas Home and Office Service			69,790	
	Various Buildings	A W Carpet and Furniture Cleaning			2,864	
	Various Buildings	Bona Vista Draperies and Interiors Limited			2,425	
	Various Buildings	Canadian Linen Supply			13,802	
	Various Buildings	Capital Building Cleaning Company			5,900	
	Various Buildings	Capital Steamway Inglis Limited			3,378	
	Various Buildings	Cornwall Window & Floor Cleaning Service Limited			2,958	
	Various Buildings	El Greco Building Cleaning			6,330	
	Various Buildings	Floormaster			2,559	
	Various Buildings	G S M Cleaner			15,527	
	Various Buildings	Inglis Carpet Cleaners Limited			3,319	
	Various Buildings	J Galipeau Window Cleaner			27,780	
	Various Buildings	Johnny & Expert Registered			7,583	
	Various Buildings	Office Equipment Building and Supply Limited			4,332	
	Various Buildings	Ottawa Cleaner			21,425	
	Various Buildings	Outaouais Sanitary Services Inc			4,623	
	Various Buildings	Parker Clean			2,710	
	Various Buildings	Rene Amyot General Roofing			5,176	
	Various Buildings	Riteway Window Cleaners Reg'd			10,016	
	Various Buildings	Sanco (1972) Ltd			8,283	
	Various Buildings	Spic and Span			6,782	
	Various Buildings	Steamatic of Ottawa Carleton Ltd			14,960	
	Various Buildings	Tri-City Flooring Company Ltd			6,529	
	Various Buildings	Tower's Building Cleaning			2,800	
	Various Buildings	Van's Mobile Wash			10,778	
	Various Buildings	Westboro Building Services Ltd			3,435	

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

CARETAKING SERVICES $2,000 OR OVER—*Continued*

Location	Name or Address of Building	Contractor	Contracts $100,000 or Over		1975-76 Expenditures	Expenditures To Date
			Amount	Year of Contract		
			$		$	$
Ontario						
Acton	45 Bower Street	Ashley Janitorial			6,960	
Agincourt	2918 Sheppard East	Univers Building Maintenance (1/10/74–30/9/75)			1,143	
Agincourt	2918 Sheppard East	Mars Janitorial (1/10/75–31/10/75)			315	
Agincourt	2918 Sheppard East	The Caretakers (1/11/75–31/3/76)			1,410	
Ajax	30 Kings Crescent	Ajax Floor and Rug			6,645	
Alliston	10 Victoria Street	Mrs M Forbes			3,528	
Ancaster	Post Office	Mohawk Cleaning Services			4,440	
Angus	Queen and Curtis Streets	John Crichton (1/7/73–30/6/75)			510	
Angus	Queen and Curtis Streets	Wm Dwyer (1/7/75–31/3/76)			1,890	
Apsley	Burleigh Street	Mrs S Rooke			2,600	
Aurora	Wellington Street	North York Maintenance			14,165	
Barrie	Shopping Plaza	P Devries (1/2/75–31/10/75)			1,575	
Barrie	Shopping Plaza	Bamric Janitorial (1/11/75–31/3/76)			1,125	
Bath	Post Office	Buds Unique Cleaning			2,100	
Beaverton	Simcoe Street	J McDougall			2,100	
Belle River	Post Office	Canadian Maintenance Service			2,340	
Belleville	228 Dundas Street	L Labrash			14,553	
Belmont	Post Office	Mr G Spurgeon (1/4/75–31/3/77)			1,795	
Binbrook	Post Office	Mrs Mary Hillgartner (1/12/75–30/11/76)			936	
Blind River	Government of Canada Bldg.	William Kerr Taylor			4,825	
Bloomfield	Main Street	Hunt Bros Ltd			3,636	
Blyth	Post Office	Mr Harvey W Garniss (1/9/74–31/8/76)			1,440	
Bolton	King Street	J Traynor			3,300	
Brampton	158 Kennedy Road	Marshall Maintenance			7,150	
Brechin	King Street	Donald & Ethel McNabb			2,100	
Breslau	Post Office	Haner's Cleaning Service Ltd (1/4/75–31/3/77)			1,404	
Brigden	Post Office	Mrs Gertrude Carter (1/6/75–31/5/76 extended to 1977)			1,560	
Brighton	Main Street	B & D Cléaning Service			5,012	
Britt	Post Office	Alfred Ambeau			2,640	
Brooklin	Vipon & Price	Highgloss Building Maintenance			3,000	
Bruce Mines	Post Office	Gail A Senecal (1/4/75–8/8/75)			809	
Bruce Mines	Post Office	Gail E Barber (9/8/75–31/3/76)			1,774	
Brussels	Post Office	John Pennington			2,160	
Burks Falls	Ontario Street & Hwy 1	Martha Shaw			4,537	
Burlington	688 Brant Street	White Star Jan'l			17,055	
Burlington	New Street	White Star Jan'l			4,375	
Caledon	Hurontario Street	Mrs M Thompson			2,100	
Caledon East	Main Street	Carole Jenney			2,520	
Caledonia	Post Office	Mrs Irene Young			2,400	
Callander	Post Office	Marguerite Campbell			3,000	
Campbellford	Bridge & Dixie	Hunt Bros Ltd (1/9/73–31/8/75)			2,705	
Campbellford	Bridge & Dixie	Best Janitorial (1/10/75–31/3/76)			3,869	
Campbellville	Campbellville Road	Rhoda Agnew			2,500	
Capreol	Post Office	Lynn Mazzuca			3,468	
Carrying Place	Hwy No 33	Mrs M Hillier			2,400	
Cayuga	Post Office	Mr Ted Draper (1/12/75–31/10/76)			700	
Chelmsford	Post Office	Reliable Window Cleaner (1/4/75–31/12/75)			3,420	
Chelmsford	Post Office	Earl & Helen Racette (1/1/76–31/3/76)			1,020	
Claremont	Albert Street	Mrs S Redshaw			3,000	
Clinton	Post Office	R L Cudmore			4,200	
Cobalt	Government of Canada Bldg	Verut Commercial Cleaning			7,825	
Coboconk	Albert Street	Mrs G McGinnis			2,600	
Cochrane	Government of Canada Bldg	Earl Toal			8,000	
Colborne	King Street	B Hetherington (1/9/73–31/8/75)			1,875	
Colborne	King Street	Reta Muller (1/9/75–31/3/76)			2,685	
Coldwater	Main Street	Mrs I Schaller			2,496	
Collingwood	Hurontario Street	Bob's Janitor Service			4,600	
Comber	Post Office	Mrs Gladys Dietrich (13/7/74–12/7/76)			1,440	
Concord	220 Hwy No 7	Marshall Maintenance			3,720	
Corunna	Post Office	Peterman Building Maintenance (6/11/75–5/11/76)			1,000	
Courtland	Post Office	Robert DeBie (1/6/74–31/5/76 extended to 1977)			1,800	
Creemore	Mill Street	Mrs C Gibson			2,430	
Desbarats	Post Office	Jean E Ward			2,150	

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

CARETAKING SERVICES $2,000 OR OVER—*Continued*

Location	Name or Address of Building	Contractor	Contracts $100,000 or Over		1975-76 Expenditures	Expenditures To Date
			Amount	Year of Contract		
			$		$	$
Ontario—Continued						
Deseronto	Main & Centre	Malcolm's Janitorial			4,200	
Don Mills	169 Doway West	Underwood Building Maintenance (1/11/74–31/10/75)			32,407	
Don Mills	169 Donway West	North York Maintenance (1/11/75–31/3/76)			27,492	
Don Mills	1859 Leslie	W Masson Office Cleaners			15,302	
Dorchester	Post Office	Sylvia Benjamin (4/2/76–3/2/77)			395	
Dorset	Post Office	Delores Hall (1/4/75–31/5/75)			374	
Dorset	Post Office	Jack Clayton (1/6/75–31/7/75)			450	
Dorset	Post Office	Chester H Koch			1,463	
Downsview	4478 Chesswood	Mars Janitorial			2,575	
Downsview	4905 Dufferin Street	Nu Mars Janitorial	209,000	1975-76	209,000	
Downsview	1101 Sheppard	Atlas Office Cleaners			4,570	
Downsview	155 Martin Ross	Univers Building Maintenance			3,500	
Drayton	Post Office	Shirley M Fletcher (1/10/74–30/9/76)			1,020	
Dresden	Post Office	Mrs Albertje Eyzenga			3,100	
Dublin	Post Office	Mrs William Feeney			2,150	
Dundalk	Post Office	Joseph Schermaul			3,000	
Dutton	Post Office	Bonnie Lundy (1/1/75–31/12/76)			1,860	
Dwight	Post Office	Maxine Reid			2,160	
Eganville	John Street	Wilbert Kuno			3,000	
Elmvale	Stone Street	Mrs S Sibbald			2,500	
Emeryville	Post Office	Dekel Janitorial Services (1/12/75–30/11/76)			800	
Erin	Main Street	Mrs B Moodie			2,500	
Espanola	Post Office	Anna Bressan			4,375	
Etobicoke	577 Burnhamthorpe	All Round Dutch Canadian (1/8/73–31/8/75)			3,305	
Etobicoke	577 Burnhamthorpe	Senisin Building Service (1/9/75–10/11/75)			1,056	
Etobicoke	577 Burnhamthorpe	North York Maintenance (11/11/75–31/1/76)			2,393	
Etobicoke	577 Burnhamthorpe	Super Cleaning Services (1/2/76–31/3/76)			1,809	
Fenelon Falls	Market Street	Max Jones			2,510	
Field	Post Office	Paul A Menard			2,030	
Florence	Post Office	Juro Suzuki (1/11/74–31/10/76)			1,200	
Foleyet	Post Office	Marcel Gilbert			2,400	
Fonthill	Post Office	Wendy Arbour (1/12/75–30/11/76)			700	
Forest	Post Office	Peterman Building Maintenance (1/10/75–30/9/76)			1,200	
Frankford	Trent Street	Mrs M Wall			2,933	
Garson	Post Office	Sullivan's Janitor Service (1/4/75–31/10/75)			980	
Garson	Post Office	Maria Pomerko (1/11/75–30/11/75)			220	
Garson	Post Office	Reliable Window Cleaners (1/12/75–31/3/76)			900	
Geraldton	Government of Canada Bldg	Mr & Mrs A Porcellana			9,202	
Glencoe	Post Office	E M McCracken			2,175	
Gore Bay	Government of Canada Bldg	Aline Marois			2,500	
Grand Bend	Post Office	John V Ridley (1/7/74–30/6/76)			1,380	
Gravenhurst	Government of Canada Bldg	Continental Building Cleaning			5,879	
Grimsby	Post Office	June C Shaw			7,500	
Guelph	Ignatius College	Modern Building Cleaning			62,304	
Guelph	485 Speedvale	Phyllis Crampton (1/12/75–30/11/76)			780	
Guelph	121 Quebec	Norm Boyd Janitor Service			5,450	
Guelph	385 Woolwich	Bill's Building Maintenance (1/3/76–28/2/77)			958	
Hagersville	Post Office	Donna Armstrong (1/12/75–30/11/76)			836	
Haileybury	Post Office	Thomas Logan			3,000	
Hamilton	60 Kenilworth	White Star Janitorial			9,400	
Hamilton	1038 King Street East	Mrs C L'Homme			4,776	
Hamilton	150 Main Street	White Star Janitorial			84,188	
Hamilton	118 Market Street	White Star Janitorial			22,200	
Hamilton	845 Upper James	White Star Janitorial			5,100	
Hamilton	Upper Gage & 7th	Mohawk Cleaning Services (1/3/75–31/5/75)			1,066	
Hamilton	Upper Gage & 7th	White Star Janitorial (1/6/75–31/3/76)			8,140	
Hamilton	585 Wentworth	White Star Janitorial			3,348	
Hanmer	Post Office	Dependable Janitor Service			3,540	
Harriston	Post Office	Thomas A Lloyd (1/8/75–31/7/76)			1,667	
Hastings	Front Street	Mr & Mrs A Switzer			2,100	

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

CARETAKING SERVICES $2,000 OR OVER—*Continued*

Location	Name or Address of Building	Contractor	Contracts $100,000 or Over		1975-76 Expenditures	Expenditures To Date
			Amount	Year of Contract		
			$		$	$
Ontario—Continued						
Havelock	Main Street	Mrs R Newton			2,100	
Hepworth	Post Office	William Dove (1/9/74–31/8/76)			1,380	
Hillsburgh	Main Street	Mr R McGregor (1/6/73–30/6/75)			555	
Hillsburgh	Main Street	Mrs D Patterson (1/7/75–31/3/76)			1,575	
Holland Landing	Dalhousie	C Sadler (1/6/75–31/7/75)			200	
Holland Landing	Dalhousie	C Winters (1/8/75–31/3/76)			1,920	
Huron Park	Post Office	Andrew McIntyre (1/9/74–31/8/76)			1,008	
Ignace	Post Office	Judy Franck			4,550	
Inglewood	Dufferin Street	Mrs J Zettle			2,160	
Iron Bridge	Post Office	Doris Degagne			2,500	
Iroquois Falls	Post Office	Louis A Roy (1/4/75–7/10/75)			1,245	
Iroquois Falls	Post Office	Bernard McLean (8/10/75–31/3/76)			1,444	
Iroquois Falls	Government of Canada Bldg	Paul Seguin			2,100	
Islington	4975 Dundas	Chief Building Cleaners (10/12/75–24/12/75)			500	
Islington	4975 Dundas	Jericho Investments (13/10/75–31/3/76)			2,400	
Islington	Sherway Gardens	C Beattie (1/4/75–25/4/75)			75	
Islington	Sherway Gardens	Mars Janitorial (26/4/75–31/3/76)			3,924	
Jordan Station	Post Office	Madora Woron (1/9/74–31/8/76)			1,440	
Kakabeka Falls	Post Office	Annie Weller			2,310	
Keene	Third Street	Mrs. G Nelson			2,700	
Keswick	Church Street	J Rae (1/10/73–31/5/75)			510	
Keswick	Church Street	Keswick Janitorial (1/6/75–31/3/76)			3,100	
Killaloe	Queen Street	Mrs S Mask			2,760	
Kingston	336 Alfred Street	Acme Window Cleaners			3,300	
Kingston	382 King Street East	Crosstown Cleaners			4,776	
Kingston	797 Princess Street	Crosstown Cleaners			2,780	
Kinmount	King Street East	K Stata			2,100	
Kirkland Lake	Government of Canada Bldg	Omer Haapala			11,148	
Kitchener	139 Ardelt	Hughes Floor Maintenance			19,280	
Kitchener	L C D #3	Control Building Services			6,501	
Kitchener	L C D #1	Madaline Cooper			2,166	
Langton	Post Office	Evelyn Carroll (1/11/74–31/10/76)			1,440	
Lion's Head	Post Office	W J Petter (1/9/74–31/8/76)			1,380	
Little Britain	King Street	Mariposa Cleaning Company			2,100	
London	955 Highbury	Modern Building Cleaning			23,124	
London	L C D #1	Canadian Janitorial Service (To 20/8/75)			2,100	
London	L C D #1	London Floor Service (1/12/75–30/11/76)			2,160	
London	L C D #2	Industrial Building Maintenance			2,400	
London	120 Queens Street	Industrial Building Maintenance (To 31/3/76)			26,000	
London	539 Richmond Street	Modern Building Cleaning (To 31/5/75)			1,708	
		(New Contract 1/6/75–31/5/76)			11,286	
London	781 Richmond Street	Peterman Building Maintenance (1/9/75–31/8/76)			4,060	
London	Terminal A	Modern Building Cleaning (To 27/8/75)			31,136	
London	Terminal A	Peterman Building Maintenance (8/9/75–7/9/76)			54,994	
Lucan	Post Office	John P Quinn			2,250	
Lucknow	Post Office	K—P Maintenance (Terminated 14/10/75)			1,232	
Lucknow	Post Office	Mrs Carrie Milne (1/12/75–30/11/76)			733	
Lynden	Post Office	K—P Maintenance (1/9/73–31/8/75)			1,042	
Lynden	Post Office	Mr Gordon Wilson (1/9/75–31/8/76)			1,575	
Mactier	Post Office	Donald McMenemy			2,040	
Malton	6465 Airport Road	Malton Maintenance			5,900	
Malton	Airport A M F	All Round Dutch Canadian (1/8/73–31/7/75)			6,600	
Malton	Airport A M F	Master Nick Building Service (1/8/75–31/3/76)			15,660	
Malton	2855 Derry Road	All Round Dutch Canadian (1/6/73–31/5/75)			920	
Malton	2855 Derry Road	Malton Maintenance (1/6/75–31/3/76)			4,415	
Manitouwadge	Post Office	Robert Molinski (1/4/75–30/4/75)			250	
Manitouwadge	Post Office	Thomas O Dussome (1/5/75–31/3/76)			3,300	
Maple	Keele Street	Marshall Maintenance			4,080	
Marathon	Post Office	Mrs A Kerr Taylor			4,800	
Markham	21 Main Street	Underwood Building Maintenance			7,732	
Marmora	Forsyth Street	Mrs J Doyle (1/4/74–30/9/75)			1,248	
Marmora	Forsyth Street	Mrs R Moore (1/10/75–31/3/76)			1,250	

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

CARETAKING SERVICES $2,000 OR OVER—*Continued*

Location	Name or Address of Building	Contractor	Contracts $100,000 or Over		1975-76 Expenditures	Expenditures To Date
			Amount	Year of Contract		
			$		$	$
Ontario—Continued						
Midland	1st & Dominion	Midland Janitorial			10,800	
Millbrook	King & Union	Mrs B Smith			2,497	
Milliken	Kennedy Lee Plaza	Mrs A Kulba (1/5/75–15/8/75)			438	
Milliken	Kennedy Lee Plaza	Elgas Janitorial (16/8/75–31/3/76)			1,615	
Milton	243 Main Street	L D Philips			6,498	
Milton	310 Main Street	Ashley Janitorial (1/4/75–30/6/75)			540	
Milton	310 Main Street	Continental Janitorial (1/7/76–31/3/76)			1,365	
Milton	307 Steeles	Ashley Janitorial			2,880	
Miden	Prince & Water Street	A S Brubacher			3,360	
Mississauga	1191 Cawthra Road	Northmount Maintenance			68,910	
Mississauga	Clarkson & Balsam	Reliable Building Service (1/7/73–31/5/75)			880	
Mississauga	Clarkson & Balsam	Mars Janitorial (1/6/75–30/9/75)			3,460	
Mississauga	Clarkson & Balsam	Jay—Mars Janitorial (1/10/75–31/3/76)			4,152	
Mississauga	1256 Crest Lawn	Northmount Maintenance			4,140	
Mississauga	Dixie & Hwy 5	Reliable Building Services (1/3/74–31/5/75)			456	
Mississauga	Dixie & Hwy 5	Malton Maintenance (1/6/75–31/7/75)			600	
Mississauga	Dixie & Hwy 5	Atlas Office Cleaning (1/8/75–31/3/76)			3,160	
Mississauga	20 Dundas	Reliable Building Services (1/7/75–31/5/76)			720	
Mississauga	20 Dundas	Malton Maintenance (1/6/75–31/7/75)			1,000	
Mississauga	20 Dundas	Atlas Office Cleaning (1/8/75–15/3/76)			3,433	
Mississauga	1310 Dundas	E Simone Cleaning			2,978	
Mississauga	1825 Dundas	Reliable Building Service (1/7/74–31/5/75)			490	
Mississauga	1825 Dundas	Malton Maintenance (1/6/75–31/8/75)			1,295	
Mississauga	1825 Dundas	Mars Janitorial (1/9/75–30/11/75)			1,185	
Mississauga	2525 Dunwin	North York Maintenance (10/12/75–30/4/75)			440	
Mississauga	2525 Dunwin	Mars Janitorial (1/5/75–31/3/76)			4,345	
Moonbeam	Post Office	Marcel Lauzen			2,400	
Moosonee	Government of Canada Bldg	Jean Louis Girard			4,800	
Mount Brydges	Post Office	Mr George Schmidt			350	
New Hamburg	Post Office	K—P Maintenance (Terminated 14/10/75)			1,209	
		Wm Zigler (1/12/75–30/11/76)			880	
New Liskeard	Government of Canada Bldg	Thomas Logan (1/4/75–30/6/75)			1,250	
New Liskeard	Government of Canada Bldg	Tri Town Cleaning Service (1/7/75–31/3/76)			8,233	
Newmarket	Part & Main	North York Maintenance			21,494	
Newmarket	185 Main Street	Marshall Maintenance (1/8/74–31/5/75)			1,000	
Newmarket	185 Main Street	North York Maintenance (1/6/75–31/3/76)			7,055	
Niagara Falls	Agriculture	Andy's Cleaning Service			2,400	
Niagara-On-The-Lake	Post Office	Ruth Katherine Reid			4,500	
Norwich	Post Office	Harold Nethercott (1/3/76–28/2/77)			350	
Norwood	Peterborough Road	Mr R Caron			2,475	
Oakville	197 Church Street	White Star Cleaning			24,000	
Oakville	Eldon Street	E Clarkson			2,190	
Orangeville	20 Centennial	Superior Maintenance			4,410	
Orillia	26 Colborne Street	Clark Cleaning Services (1/5/74–30/4/75)			180	
Orillia	26 Colborne Street	Sherwood Janitorial (1/5/75–31/3/76)			3,300	
Orono	Main Street	Mrs A Richie (1/5/73–31/5/75)			298	
Orono	Main Street	Mrs L Worthy (1/6/75–30/6/75)			225	
Orono	Main Street	Rivo Enterprises (1/7/75–15/11/75)			1,350	
Orono	Main Street	Alf Burkey (16/11/75–31/3/76)			1,013	
Oshawa	110 Stevenson	Hunt Brothers Limited			7,836	
Parkhill	Post Office	Modern Building Cleaners (1/2/74–31/1/76)			2,450	
Parkhill	Post Office	Maria Michielson (1/2/76–31/1/77)			500	
Petrolia	Post Office	Spic & Span Janitorial Services (To 30/9/75)			1,800	
Petrolia	Post Office	Peterman Building Maintenance (6/11/75–5/11/76)			1,750	
Pickering	1740 Kingston Road	Ajax Floor & Rug			6,300	
Pontypool	John Street	Lorraine Challice			2,400	
Port Dover	Post Office	D & H Janitor Services (Resigned 30/10/75)			1,680	
Port Dover	Post Office	Inez Williams (1/11/75–31/10/76)			1,875	
Port Rowan	Post Office	Marion Moore			2,332	
Powassan	Government of Canada Bldg	R J Hummel			2,400	
Rainy River	Post Office	Mary L Kearney			2,760	
Ridgetown	Post Office	Stuart Taylor			3,600	
Rockwood	Post Office	Sparkle Janitor Services			2,340	
St Catharines	Postal Station B	Four Seasons Cleaning Services (1/9/75–31/8/76)			3,500	

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

CARETAKING SERVICES $2,000 OR OVER—*Continued*

Location	Name or Address of Building	Contractor	Contracts $100,000 or Over		1975-76 Expenditures	Expenditures To Date
			Amount	Year of Contract		
			$		$	$
Ontario—Continued						
St George	Post Office	K-P Maintenance (Contract Terminated 11/9/75)			1,094	
St George	Post Office	Burford Industrial Maintenance (1/11/75–31/10/76)			1,000	
Sault Ste Marie	Letter Carrier Depot	D'urzo Janitorial Services Incorporated			2,483	
Scarborough	109 Crockford	International Janitorial (1/10/74–31/1/76)			4,280	
Scarborough	109 Crockford	Louis Janitorial (1/2/76–31/3/76)			1,260	
Scarborough	2401 Eglinton East	Jos Stevens (1/9/74–31/8/75)			1,125	
Scarborough	2401 Eglinton East	Masson Office Cleaners (1/9/75–31/3/76)			2,100	
Scarborough	2530 Kingston Road	International Janitorial			7,688	
Scarborough	2500 Lawrence	Masson Office Cleaners			11,895	
Scarborough	3434 Lawrence	Horizon Building Maintenance			6,000	
Scarborough	1610 Midland	Masson Office Cleaners			11,400	
Scarborough	2240 Midland	Malvern Janitorial			3,825	
Scarborough	2265 Midland	Mars Janitorial			8,682	
Scarborough	155 Midwest	Masson Office Cleaners			4,362	
Scarborough	3420 Pharmacy	Jaymar Janitorial			2,213	
Scarborough	280 Progress	Scollard Maintenance			71,575	
Sioux Lookout	D I A N D Building	Mike Nenka (6/5/75–29/8/75)			2,608	
Sioux Lookout	D I A N D Building	Helen Nenka (6/5/75–29/8/75)			1,050	
South River	Post Office	Gilbert A Jeffrey			2,100	
Stayner	247 William Street	S Handy (1/10/74–31/5/75)			250	
Stayner	247 William Street	Vicki Scott (1/6/75–31/7/75)			180	
Stayner	247 William Street	Astro General Maintenance (1/8/75–31/3/76)			2,000	
Stirling	North & Charlotte	Mrs M Wall			3,450	
Stoney Creek	Post Office	Supreme Maintenance			4,015	
Stoney Creek	M & S	Knightley Janitor Service (1/11/73–31/10/75)			1,365	
Stoney Creek	M & S	Maintenance Services (1/11/75–31/10/76)			1,083	
Streetsville	Queen Street	B C Rundle			5,175	
Sudbury	C M C Building	Sullivan's Janitor Service (1/4/75–31/10/75)			3,430	
Sudbury	C M C Building	Cleanol Services (1/11/75–31/1/76)			1,530	
Sudbury	C M C Building	Joseph McLean (1/2/76–31/3/76)			1,030	
Sudbury	D I A N D Building	B L T Janitorial Services (1/4/75–31/10/75)			1,680	
Sudbury	D I A N D Building	Cleanol Services (1/11/75–31/3/76)			1,382	
Sudbury	Job Creation Centre	Sullivan's Janitor Service			2,160	
Sudbury	Mail Processing Unit	Dustbane Enterprises Ltd			43,260	
Sundridge	Post Office	James R Vanmeer			2,700	
Swastika	Post Office	Omer Haapala			2,352	
Tecumseh	Post Office	K-P Maintenance (Terminated 8/10/75)			1,534	
Tecumseh	Post Office	Toth & Associates (1/11/75–31/10/76)			875	
Terrace Bay	Government of Canada Bldg	Agnes Mykietyn			4,275	
Thamesford	Post Office	K-P Maintenance (Terminated 15/10/75)			1,240	
Thamesford	Post Office	Sunset Interior Maintenance (1/12/75–30/11/76)			700	
Thamesville	Post Office	Maple City Maintenance			2,100	
Thessalon	Post Office	Thomas Worthing			4,000	
Thornhill	Glen Cameron	Underwood Building Maintenance (1/12/74–31/5/75)			370	
Thornhill	Glen Cameron	Marshall Maintenance (1/6/75–31/3/76)			2,250	
Thornhill	7757 Yonge	Masson Office Cleaners			4,057	
Thornhill	7775 Yonge	Masson Office Cleaners			4,985	
Thunder Bay	Postal Station F	Nu Mode Interior Cleaning (1/4/75–30/4/75)			2,200	
Thunder Bay	Postal Station F	King's Northern Interior Cleaning Limited (1/5/75–31/3/76)			45,650	
Toronto	36 Adelaide	Park Manor Properties	392,448	1975-76	198,197	
Toronto	1780 Avenue Road	Sam's Building Maintenance (1/9/74–31/8/75)			4,083	
Toronto	1780 Avenue Road	Clonmore Building Maintenance (1/9/75–31/10/75)			1,328	
Toronto	1780 Avenue Road	The Caretakers (1/11/75–31/3/76)			3,770	
Toronto	16 Bay Street	Modern Building Cleaning (1/2/75–31/8/75)	141,584	1975-76	120,471	
Toronto	16 Bay Street	Park Manor Properties	141,584	1975-76	123,725	
Toronto	102 Berkley	Harlton Property Maintenance			7,200	
Toronto	883 Bloor	Atlas Office Cleaners			3,521	
Toronto	2393 Bloor	Reliable Building Service (1/6/73–30/4/75)			450	

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

CARETAKING SERVICES $2,000 OR OVER—*Continued*

Location	Name or Address of Building	Contractor	Contracts $100,000 or Over		1975-76 Expenditures	Expenditures To Date
			Amount	Year of Contract		
			$		$	$
Ontario—Continued						
Toronto	2393 Bloor	North York Maintenance (1/5/75–30/6/75)			1,790	
Toronto	2393 Bloor	Brothers Janitorial (1/7/75–31/3/76)			7,124	
Toronto	685 Danforth	Jeny Building Maintenance (1/2/74–31/8/75)			2,250	
Toronto	685 Danforth	Mars Janitorial Service (1/9/75–31/10/75)			1,730	
Toronto	685 Danforth	A B M Janitor Services (1/11/75—31/3/76)			3,633	
Toronto	2315 Danforth	Jeny Building Maintenance (1/4/74–31/8/75)			2,000	
Toronto	2315 Danforth	Mars Janitorial (1/9/75–30/11/75)			2,685	
Toronto	2315 Danforth	A B M Janitor Services (1/11/75–31/3/76)			3,055	
Toronto	35 Densley	North York Maintenance			8,340	
Toronto	772 Dovercourt	International Janitorial			9,832	
Toronto	900 Dufferin	Sam's Building Maintenance			1,032	
Toronto	900 Dufferin	North York Maintenance (1/7/75–30/11/75)			2,450	
Toronto	900 Dufferin	Atlas Office Cleaners (1/12/75–31/3/76)			1,540	
Toronto	3019 Dufferin	Reliable Building Services (1/9/74–8/5/75)			1,259	
Toronto	3019 Dufferin	Malvern Janitorial (9/5/75–31/8/75)			5,783	
Toronto	3019 Dufferin	North York Maintenance (1/9/75–31/3/76)			9,602	
Toronto	26 Dufflaw	Reliable Building Services (1/9/74–31/5/75)			2,840	
Toronto	26 Dufflaw	North York Maintenance (1/6/75–30/9/75)			5,800	
Toronto	26 Dufflaw	Horizon Building Maintenance (1/10/75–31/3/76)			8,999	
Toronto	1 Front	Modern Building Cleaning (1/6/74–31/5/75)			30,687	
Toronto	1 Front	Park Manor Properties (1/6/75–31/3/75)	186,720	1975-76	133,795	
Toronto	61 Front	Modern Building Cleaning (1/4/75–31/8/75)	141,584	1975-76	121,371	
Toronto	61 Front	Park Manor Properties (1/9/75–31/3/76)			123,725	
Toronto	197 Front	Harlton Property Maintenance			13,740	
Toronto	393 Front	Harlton Property Maintenance			11,400	
Toronto	241 Jarvis	Rapid Maintenance Services			67,850	
Toronto	2 Laird Drive	Sam's Building Maintenance (1/12/74–30/4/75)			528	
Toronto	2 Laird Drive	Jay-Mar Janitorial (1/5/75–31/3/76)			7,480	
Toronto	429 Lakeshore	Nu Mars Janitorial (1/12/72–30/11/75)			16,253	
Toronto	429 Lakeshore	New Can Imperial (1/12/75–31/3/76)			4,725	
Toronto	545 Lakeshore	North York Maintenance			2,083	
Toronto	2930 Lakeshore	Portuguese Building Maintenance (1/9/75–29/2/76)			5,897	
Toronto	2930 Lakeshore	North York Maintenance (1/3/76–31/3/76)			930	
Toronto	3253 Lakeshore	Northmount Maintenance (1/4/75–30/9/75)			2,104	
Toronto	3253 Lakeshore	Malvern Janitorial (1/10/75–31/3/76)			2,213	
Toronto	812 O'Connor	Malvern Janitorial (1/3/75–30/4/75)			1,060	
Toronto	812 O'Connor	Cardinal Caretakers (1/6/75–31/3/76)			6,450	
Toronto	473 Oakwood	Reliable Building Service (1/8/73–31/5/75)			2,170	
Toronto	473 Oakwood	Super Maintenance Service (1/6/75–30/11/75)			6,844	
Toronto	473 Oakwood	Dencare Building Cleaning (1/12/75–31/3/76)			4,306	
Toronto	222 Queen's Quay	Camelot Cleaners (1/9/75–31/3/76)			24,258	
Toronto	222 Queen's Quay	Underwood Building Maintenance (1/6/75–31/8/75)			16,300	
Toronto	935 Queensway	Sam's Building Maintenance (1/8/74–31/8/75)			3,333	
Toronto	935 Queensway	Malvern Janitorial (1/9/75–31/3/76)			5,803	
Toronto	1087 Queen Street	Univers Building Maintenance (1/3/75–31/10/75)			4,842	
Toronto	1087 Queen Street	The Caretakers (1/11/75–31/3/76)			3,204	
Toronto	1117 Queen Street	North York Maintenance (1/9/75–31/3/76)			6,300	
Toronto	25 Ritchie	Atlas Office Cleaners (1/1/75–31/3/76)			7,583	
Toronto	170 Spadina	International Janitorial (1/12/74–31/3/76)			8,166	
Toronto	25 St Clair East	Nu Mars Janitorial (1/10/74–31/3/76)	369,600	1974-75	185,792	
Toronto	103 Vanderhoof	O Winchcombe Enterprises (1/4/74–31/10/75)			3,720	
Toronto	103 Vanderhoof	Jay—Mar Janitorial (1/11/75–31/3/76)			4,014	
Toronto	Waterfront Park	Hygiene Products			14,797	
Tottenham	Queen Street	Mrs I Bradley			2,375	
Trenton	Front Street	A & C Custodial Services (1/4/75–31/7/75)			7,005	
Trenton	Front Street	Hunt Bros Ltd (1/8/75–31/3/76)			23,800	
Uxbridge	69 Brock Street	J & S Commercial Cleaners			5,100	

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

CARETAKING SERVICES $2,000 OR OVER—*Continued*

Location	Name or Address of Building	Contractor	Contracts $100,000 or Over: Amount	Contracts $100,000 or Over: Year of Contract	1975-76 Expenditures	Expenditures To Date
			$		$	$
Ontario—Concluded						
Val Caron	Post Office	Fernande Mallett			3,200	
Washago	Albany Street	Mrs G Hepinstall			2,700	
Waterdown	Main Street	White Star Janitorial			4,433	
Waubaushene	Sturgeon Road	Mrs D M St Amand (1/6/73–31/5/75)			417	
Waubaushene	Sturgeon Road	Amy Hammett (1/6/75–31/3/76)			2,084	
Welland	207 Bold Street	K—P Maintenance (terminated 31/7/75)			1,000	
Welland	207 Bold Street	Imperial Building Maintenance (1/8/75–31/7/76)			2,170	
Weston	1630–48 Jane Street	C Beattie			2,310	
Weston	1697 Jane Street	C Beattie			2,250	
Weston	2050 Weston Road	Reliable Building Services (1/9/74–31/5/75)			3,500	
Weston	2050 Weston Road	Malvern Janitorial Services (1/6/75–31/10/75)			8,795	
Weston	2050 Weston Road	North York Maintenance (1/11/75–31/3/76)			11,798	
Wheatley	Post Office	John De Waal Jr (1/11/74–31/10/75)			1,295	
		(1/11/75–31/10/76)			925	
Whitby	132 Dundas	Mr B Pritchard			3,025	
Wiarton	Post Office	K—P Maintenance (terminated 30/4/75)			2,496	
Willowdale	Fairview Mall	Reliable Building Services (1/7/74–31/5/75)			648	
Willowdale	Fairview Mall	Malvern Janitorial (1/6/75–31/3/76)			3,723	
Willowdale	5915 Leslie	International Janitorial Services (1/1/75–31/1/76)			3,658	
Willowdale	5915 Leslie	Jay—Mar Janitorial (1/2/76–31/3/76)			1,130	
Willowdale	135 Sparks	Malvern Janitorial (15/2/75–30/4/75)			396	
Willowdale	135 Sparks	Masson Office Cleaners (1/5/76–31/3/76)			4,308	
Windsor	181 Gayeau	Ambassador Building Maintenance (1/1/75–31/12/76)			169	
Windsor	L C D # 1	Ambassador Building Maintenance			3,267	
Windsor	L C D # 2	Ambassador Building Maintenance			3,640	
Windsor	441 University Ave	Ambassador Building Maintenance (1/6/75–31/5/76)			23,282	
Wolfe Island	Main Street	Noble Staley			2,900	
Woodbridge	29 Pine Street	Marshall Maintenance			5,160	
Manitoba						
Arborg	Government of Canada Bldg	M Leschyshyn			2,340	
Beausejour	Post Office	K Kozody			4,800	
Birtle	Post Office	D W F MacDonald			2,300	
Boissevain	Government of Canada Bldg	D K McNamee			3,000	
Carman	Government of Canada Bldg	P Fehr			4,440	
Churchill	Fort Churchill	Rapid Cleaners (Thompson) Ltd			5,584	
Churchill	Fort Churchill	Waytor Cleaning Services			42,397	
Dauphin	Government of Canada Bldg	N Beyak (1/2/76–31/3/76)			1,335	
Dauphin	Government of Canada Bldg	P Korman			5,805	
Dauphin	Government of Canada Bldg	M Podworny			4,829	
Deloraine	Government of Canada Bldg	A & D Huys			2,000	
Elkhorn	Post Office	E Stonehouse			2,700	
Emerson	Government of Canada Bldg	S E Gilchrist			3,300	
Gillam	Post Office	I Gille			3,658	
Killarney	Government of Canada Bldg	L Harris			3,360	
Leaf Rapids	Post Office	A Martins			5,400	
Leaf Rapids	Post Office	L Parobec			2,250	
Melita	Post Office	G Moore (1/4/75–30/11/75)			1,200	
Melita	Post Office	R J McKinhy (1/12/75–31/1/76)			450	
Melita	Post Office	O Kobs (1/2/75–31/3/76)			400	
Pine Falls	Government of Canada Bldg	S Zulak			5,400	
Steinbach	Government of Canada Bldg	D F Klassen			6,225	
Thompson	Government of Canada Bldg	Dustbane Enterprises Ltd (Modern Building)			4,080	
Thompson	Government of Canada Bldg	Lima Janitorial Services			6,900	
Winnipeg	Canadian Grain Commission	Oxford Building Cleaning			84,623	
Winnipeg	Commercial Building	Oxford Building Cleaning			23,808	
Winnipeg	Customs Examining Warehouse	Stud Service & Supply			10,686	
Winnipeg	Government of Canada Bldg	Oxford Building Cleaning			46,116	
Winnipeg	General Post Office	Oxford Building Cleaning	298,332	1974–75	149,166	
Winnipeg	Letter Carrier Depot Fort Garry	Western Building Cleaning			3,108	
Winnipeg	Letter Carrier Depot M	Western Building Cleaning			3,468	
Winnipeg	Letter Carrier Depot R	Western Building Cleaning			2,748	

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

CARETAKING SERVICES $2,000 OR OVER—*Continued*

Location	Name or Address of Building	Contractor	Contracts $100,000 or Over		1975-76 Expenditures	Expenditures To Date
			Amount	Year of Contract		
			$		$	$
Manitoba—Concluded						
Winnipeg	Letter Carrier Depot T	Western Building Cleaning (1/4/75–30/6/75)			702	
Winnipeg	Letter Carrier Depot T	Busy B Janitor Service			2,583	
Winnipeg	MacDonald Building	Oxford Building Cleaning			29,866	
Winnipeg	391 Portage Avenue	Western Building Cleaning			2,245	
Winnipeg	391 Portage Avenue	Busy B Janitor Service			2,800	
Winnipeg	1857 Portage Avenue	Western Building Cleaning			2,079	
Winnipeg	Postal Station C	Western Building Cleaning (1/4/75–30/6/75)			868	
Winnipeg	Postal Station C	Busy B Janitor Service			2,511	
Winnipeg	Postal Station H	Western Building Cleaning			2,268	
Winnipeg	Post Office Garage	Romans Office Cleaning			7,080	
Winnipeg	Various Government Buildings	Max Wilde Window Cleaning Company			24,010	
Winnipeg	Various Government Buildings	D & E Carpet Cleaning			14,629	
Saskatchewan						
Assiniboia	Government of Canada Bldg	E Atkinson			4,850	
Biggar	Government of Canada Bldg	Complete Home Cleaning Services			3,740	
Broadview	Government of Canada Bldg	P Ludek			2,200	
Broadview	Post Office	P Ludek			2,200	
Canwood	Post Office	Mrs Laura McAndrew (1/11/75–31/3/76)			700	
Carlyle	Government of Canada Bldg	(Mrs) M. Forsyth			2,664	
Cudworth	Post Office	Mrs Mary Swidzinski (1/11/75–31/3/76)			700	
Duck Lake	Government of Canada Bldg	Mr & Mrs J M Petit			2,750	
Eastend	Government of Canada Bldg	D Grant (1/9/75–31/3/76)			1,500	
Eston	Government of Canada Bldg	R Mulder (1/4/75–30/11/75)			2,100	
Eston	Government of Canada Bldg	F Sutherland (1/12/75–31/3/76)			1,360	
Fort Qu'Appelle	Post Office	J Czernick (1/4/75–30/9/75)			1,125	
Gravelbourg	Government of Canada Bldg	E Cossette			4,125	
Grenfell	Post Office	J Ward			2,100	
Gull Lake	Post Office	G Douney			2,190	
Hudson Bay	Post Office	A Bennett			2,095	
Indian Head	Government of Canada Bldg	M F Low			2,475	
Kerrobert	Post Office	S Meier			1,980	
Lloydminster	Government of Canada Bldg—Old	L Hughes			4,148	
Lloydminster	Government of Canada Bldg—New	Laurences Janitorial Service			8,867	
Loon Lake	Government of Canada Bldg	Mrs Frances Panian (1/7/75–31/3/76)			1,175	
Lumsden	Post Office	Mrs Wendy McConnell (11/2/76–31/3/76)			207	
Maidstone	Post Office	E M Herzog (1/11/75–31/3/76)			800	
Maple Creek	Government of Canada Bldg	B Drury			2,200	
Moosomin	Government of Canada Bldg	J Hodgins			3,942	
Preeceville	Post Office	Mrs Stella Shuya			1,870	
Prince Albert	Immigration Building	R Martin			2,468	
Prince Albert	M & C Building	P A Janitorial Services (1/4/73–31/12/75)			1,360	
Prince Albert	Minto Bowl Building	R Martin			4,490	
Prince Albert	Nu Trend Building	R Martin			2,060	
Regina	4655 Rae Street (NH & W)	Economy Building Maintenance (19/9/75–31/8/76)			1,490	
Regina	1861 Cornwall Street	AFM Maintenance (15/2/76–31/3/76)			275	
Regina	Taxation Building	Dustbane Enterprises Ltd			28,054	
Regina	Motherwell Building	Dustbane Enterprises Ltd			38,687	
Rosetown	Government of Canada Bldg	J Jerome (1/4/75–11/7/76)			1,275	
Rosetown	Government of Canada Bldg	Josie & Ken Hillacre (12/7/75–31/3/76)			3,883	
St Walburg	Government of Canada Bldg	C Beatch			2,089	
Saskatoon	Government of Canada Bldg	Mr Klean Enterprises Ltd			32,414	
Saskatoon	Letter Carrier Depot	Galaxie Janitor Service			3,080	
Saskatoon	902 Spadina Cres	L C Bright			3,810	
Saskatoon	1145–8th Street E	L C Bright			1,925	
Saskatoon	Post Office	Mr Klean Enterprises Ltd			30,617	
Saskatoon	206 Circle Drive	L C Bright			3,025	
Shellbrook	Government of Canada Bldg	C Johnson			3,400	
Strasbourg	Post Office	Mrs Dorothy Heavidsides (1/9/75–31/3/76)			1,050	
Tisdale	Government of Canada Bldg	G Crawford (1/4/75–29/2/76)			6,000	
Tisdale	Government of Canada Bldg	J D Moir (1/3/76–31/3/76)			800	
Uranium City	Post Office	Ms Ksena Luciuw			2,145	
Wilkie	Government of Canada Bldg	Mrs Marjorie Dalby (1/4/75–12/6/75)			720	
Wilkie	Government of Canada Bldg	L A Peerenboom (13/6/75–31/3/76)			1,720	

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

CARETAKING SERVICES $2,000 OR OVER—*Continued*

Location	Name or Address of Building	Contractor	Contracts $100,000 or Over		1975-76 Expenditures	Expenditures To Date
			Amount	Year of Contract		
			$		$	$
Alberta						
Airdrie	Post Office	V I B Personal Building Cleaners Ltd			2,100	
Athabasca	Post Office	H D Janitorial and Rug Cleaning Services Ltd			6,600	
Barrhead	Government of Canada Bldg	Milton's Janitor Service Ltd			3,900	
Bonnyville	Government of Canada Bldg	Lionel Lafond			8,400	
Bowden	Post Office	R H Olson			3,000	
Bow Island	Post Office	A B Cleaners			2,340	
Calgary	Clarke Bldg	F Belanger (Mrs) (15/2/76–31/3/76)			273	
Calgary	Customs Building	Airway Carpet Cleaners and Janitorial Services			57,685	
Calgary	Letter Carrier Depot #5	V I B Personal Building Cleaning Ltd			3,260	
Calgary	Letter Carrier Depot #10	John A Barker			3,600	
Calgary	Manhatten Building	V I B Personal Building Cleaners Ltd			7,490	
Calgary	Northern Electric Bldg	Airway Carpet Cleaners and Janitorial Services			12,447	
Calgary	Postal Terminal	Service Master of Calgary			74,604	
Calgary	Sam Livingston Bldg	Airway Carpet Cleaners and Janitorial Services (1/4/75–4/11/75)			13,239	
Calgary	Sam Livingston Bldg	H & R Janitorial Cleaners (5/11/75–30/3/76)			12,856	
Calgary	Weights and Measures	Service Master of Calgary			6,300	
Calmar	Post Office	M Kuzio (Mrs)			2,400	
Canmore	Post Office	J Ullrich			2,280	
Castor	Post Office	D R Gabert & D L Wiechnik (Mrs)			2,760	
Coaldale	Post Office	C Seebeck			2,400	
Coleman	Post Office	K Suplat			2,200	
Devon	Post Office	T E Bowles (22/7/75–31/3/76)			1,498	
Didsbury	Government of Canada Bldg	R Walder			3,180	
Edmonton	Oliver Bldg	D[3] & E Clean			13,998	
Edmonton	Postal Station C	Gibbs and Co			8,388	
Edmonton	R C M P Bldg	Sani Building Maintenance Ltd			73,985	
Edmonton	Sir Alexander Mackenzie Bldg	Sani Building Maintenance Ltd (1/4/75–31/10/75)			80,924	
Edmonton	Sir Alexander Mackenzie Bldg	Tornado Janitorial Service and Window Cleaning Ltd (1/11/75–31/3/76)			55,490	
Edmonton	South Side Post Office	Efficient Cleaners and Maintenance Services Ltd			8,160	
Edmonton	9943–109 Street	Best Cleaner & Contractors (1/4/75–26/8/75)			2,816	
Edmonton	9943–109 Street	Clean & Shine (27/8/75–31/3/76)			6,929	
Edmonton	U I C Bldg	Sani Building Maintenance Ltd			19,745	
Fort McMurray	Post Office	Mohamed Ali Fayad			13,380	
Fort Saskatchewan	Government of Canada Bldg	Economy Janitor Service			6,074	
Grande Prairie	Government of Canada Bldg	Northwest Janitor Service Ltd (1/4/75–30/11/75)			8,000	
High Prairie	Government of Canada Bldg	J Korol			9,999	
High River	Post Office	O Browne			4,200	
Innisfail	Government of Canada Bldg	W L Boyd			4,200	
Jasper	Post Office	G Lister (Mrs)			6,000	
Lacombe	Government of Canada Bldg	A M Rynsburger (Mr & Mrs)			7,500	
Leduc	Government of Canada Bldg	Maplethorpe Contractors Limited			6,800	
Manning	Post Office	R Lokke			2,280	
Mayerthorpe	Post Office	O Marshall (Ms)			2,100	
Okotoks	Post Office	R J Birney (1/4/75–19/8/75)			1,753	
Okotoks	Post Office	J E Christensen (Mrs) (1/9/75–31/3/75)			1,800	
Olds	Government of Canada Bldg	W W Fisher			7,200	
Oyen	Post Office	G Wulf (Mr & Mrs)			2,050	
Picture Butte	Post Office	A Hakanson (Mrs)			2,100	
Pincher Creek	Post Office	M Sodorstrom (Mrs)			2,880	
Ponoka	Post Office	Maplethorpe Contractors Ltd (1/4/75–31/11/75)			1,440	
Ponoka	Post Office	Maplethorpe Janitorial Services (1/12/75–31/3/76)			1,060	
Raymond	Post Office	B Powelson			2,220	
Rocky Mountain House	Government of Canada Bldg	Rocky Janitor Service			7,200	
St Albert	Post Office	D[3] & E Company (1/4/75–31/1/76)			3,240	
St Albert	Post Office	Efficient Cleaners & Maintenance (1/2/76–31/3/76)			572	

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

CARETAKING SERVICES $2,000 OR OVER—*Continued*

Location	Name or Address of Building	Contractor	Contracts $100,000 or Over		1975-76 Expenditures	Expenditures To Date
			Amount	Year of Contract		
			$		$	$
Alberta—Concluded						
Sherwood Park	Post Office	Belvedere Janitorial Services Ltd (1/2/76–31/3/76)			1,040	
Sherwook Park	Post Office	A Walper (1/4/75–31/1/76)			4,000	
Slave Lake	Post Office	Cliff's Janitor Service			2,280	
Slave Lake	Town Clinic Bldg	Cliff's Janitor Service			3,516	
Stony Plain	Post Office	J Onken			3,900	
Tofield	Post Office	H Schroeder (Mr & Mrs)			2,160	
Turner Valley	Post Office	L & V Miller			2,160	
Valleyview	Post Office	S Breland			3,600	
Vulcan	Post Office	V Graham			2,700	
Westlock	Government of Canada Bldg	G McGillivray			6,746	
Youngstown	Post Office	E H Haugen (Ms)			2,220	
Northwest Territories						
Hay River	Government of Canada Bldg	Gibb's Janitorial Service (1/4/75–31/3/76)			3,900	
Hay River	Government of Canada Bldg	P J Kirkham Complete Home Cleaning Service (1/8/75–31/3/76)			7,720	
Inuvik	Government of Canada Bldg	Arcticlean Janitorial Services Ltd			12,620	
Inuvik	Various Apartment Blocks	Arcticlean Janitorial Services Ltd			11,820	
Yellowknife	Common Areas—5 Apts	M & B Industrial Cleaners Ltd (1/1/76–31/3/76)			747	
Yellowknife	D P W Office	Ted's Janitorial Services			3,336	
Yellowknife	Government of Canada Bldg	Reetso Janitor Service			14,880	
British Columbia						
Abbostford	Government of Canada Bldg	Allwood Building Maintenance (1/4/75–1/9/75)			2,100	
Abbotsford	Government of Canada Bldg	Kingsway Building Maintenance (1/10/75–1/3/76)			2,941	
Alberni	Government of Canada Bldg	Brigitte Knoll Cleaning Services			3,000	
Aldergrove	Post Office	Allwood Building Maintenance			3,600	
Alert Bay	Government of Canada Bldg	R Williams			6,240	
Ashcroft	Government of Canada Bldg	Basil McMurray			4,764	
Bella Coola	Post Office	Barbara Schubert (1/2/76–31/3/76)			364	
Bella Coola	Post Office	Ellen Wiege (1/4/75–1/12/75)			1,750	
Burnaby	3103 Thunder Bird Cres Public Archives	Avon Building Maintenance			3,500	
Burns Lake	Government of Canada Bldg	Dick Penner's Cleaning Service			4,620	
Cache Creek	Post Office	Jack Andrews			4,140	
Campbell River	Dept of Indian and Northern Affairs	Island Janitorial Service			3,384	
Cassiar	Post Office	B & F Contractors (1/4/75–1/1/76)			3,000	
Castlegar	Government of Canada Bldg	Betty Wiebe			11,400	
Chemainus	Government of Canada Bldg	Peter Foolkes			3,600	
Chilliwack	Government of Canada Bldg	Princess Janitor Service			6,450	
Cloverdate	176A & 57th Ave Postal Station A	E H Cronan (1/4/75–31/5/75)			729	
Cloverdate	176A & 57th Ave Postal Station A	Avon Building Maintenance (1/9/75–31/3/76)			3,150	
Coquitlam	Post Office	London Building Maintenance (1/4/75–31/5/75)			670	
Coquitlam	Post Office	Atlas Building Maintenance (1/10/75–31/3/76)			2,340	
Courtenay	Government of Canada Bldg	Carlsons Janitor Service			12,250	
Creston	Government of Canada Bldg	Roy Lenko			5,400	
Cumberland	Government of Canada Bldg	Pilons Janitor Service			3,180	
Delta	Letter Carrier Depot 1135–24th Ave	Mrs Hedwigoey			2,333	
Delta	Letter Carrier Depot	Kingsway Building Maintenance (1/4/75–30/6/75)			668	
Delta	Letter Carrier Depot	ASTA Building Maintenance (1/7/75–31/3/76)			2,325	
Delta	Government of Canada Bldg	Avon Building Maintenance			6,210	
Elkford	Post Office	Centennial Cleaners Janitorial Services Ltd (1/4/75–31/5/75)			450	
Elkford	Post Office	L D S Janitor Services (1/7/75–31/3/76)			3,600	
Fernie	Government of Canada Bldg	Rempels Contracting			4,800	
Gibsons	Post Office	Earl James Mullen			4,200	

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

CARETAKING SERVICES $2,000 OR OVER—*Continued*

Location	Name or Address of Building	Contractor	Contracts $100,000 or Over		1975-76 Expenditures	Expenditures To Date
			Amount	Year of Contract		
			$		$	$
British Columbia—Continued						
Grandforks	Government of Canada Bldg	Paul Major			5,982	
Granisle	Post Office	Granisle Cleaning Service			3,650	
Greenwood	Government of Canada Bldg	Mr T Fusimora			5,400	
Hazelton	Post Office	Mr Ward Marshall			3,297	
Hudson's Hope	Post Office	Jiffy Janitor Service			3,960	
Invermere	Post Office	Jim Peskett			3,875	
Kamloops	Letter Carrier Depot	Citywide Janitorial Service			2,640	
Kaslo	Post Office	Mr Leonard Laybourne			2,160	
Kelowna	Government of Canada Bldg	D & A Supply Ltd			8,937	
Kelowna	Postal Terminal Building	Superior Maintenance			11,300	
Keremeos	Post Office	Mrs Frances Peck (1/6/75–31/3/76)			1,400	
Ladysmith	Government of Canada Bldg	Peter Foolkes			6,000	
Langley	Government of Canada Bldg	E H Cronan			8,496	
Langley	Letter Carrier Depot 20502 Fraser Highway	Kleenrite Windows and Janitor Service (1/7/75–31/3/76)			3,128	
Logan Lake	Post Office	Logan Lake Janitorial Service			5,974	
MacKenzie	Canada Manpower	Mrs Marie Bob (1/12/75–31/3/76)			700	
MacKenzie	Post Office	Mrs Marie Bob			2,025	
Marysville	Post Office	Mrs E Blanchard (1/6/75–31/3/76)			1,500	
Masset	Government of Canada Bldg	Mrs M MacDonald (1/9/75–31/3/76)			1,750	
McBride	Post Office	Mr R Clarkson (1/10/75–31/3/76)			1,800	
Mica Creek	Post Office	Marsia M Laviane			3,000	
Merritt	Government of Canada Bldg	Bob's Janitorial Service			875	
Merritt	Government of Canada Bldg	Len Eichler			5,733	
Montrose	Post Office	Kubelkiana			3,000	
Mount Lehman	Post Office	Allwood Building Maintenance (1/12/75–31/3/76)			999	
Nakusp	Post Office	James Buik			3,300	
New Denver	Post Office	K W Eshom			2,700	
North Vancouver	200 Donaghy	A & R Building Maintenance			3,150	
North Vancouver	Government of Canada Bldg	Bob's Janitorial Service (1/4/75–31/5/75)			875	
North Vancouver	Government of Canada Bldg	Independent Cleaners (1/7/75–31/3/76)			9,550	
North Vancouver	1221 Lonsdale U I C	Quasar Building Maintenance (1/4/75–30/9/75)			3,540	
North Vancouver	1221 Lonsdale U I C	Young Enterprises (1/12/75–31/3/76)			2,567	
North Vancouver	1357 Welch St	A & R Building Maintenance (1/10/75–31/3/76)			1,270	
North Vancouver	1801 Welch St	The Achilles Service			3,510	
North Vancouver	1801 Welch St	Independent Building Maintenance (1/1/76–31/3/76)			1,173	
North Vancouver	3055 Woodbine LCB #2	Immaculate Janitors (1/4/75–30/9/75)			1,050	
Ocean Falls	Government of Canada Bldg	Mrs A Seira (1/4/75–31/5/75)			480	
Ocean Falls	Government of Canada Bldg	Helen Williamson (1/6/75–30/4/75)			1,100	
Ocean Falls	Government of Canada Bldg	Shirley Fleurie (1/10/75–29/2/76)			1,375	
Oliver	Government of Canada Bldg	Don Pearce Cleaning Service (1/4/75–30/6/75)			1,221	
Oliver	Government of Canada Bldg	Oliver Cleaning Service (1/7/75–31/3/76)			4,607	
One Hundred Mile House	Post Office	Family Building Maintenance			3,630	
Osoyoos	Post Office	South Okanagan Office Maintenance			2,967	
Port Coquitlam	Post Office	A & A Service Depot			3,900	
Port Coquitlam	Post Office	Ace Quality Cleaning Co Ltd (1/12/75–31/3/76)			1,733	
Port Coquitlam	Post Office	Kingsway Building Maintenance			1,103	
Port Hardy	Post Office	G M Cleaners Ltd (1/4/75–30/9/75)			1,728	
Part Hardy	Post Office	Under Pro Cleaners Ltd (1/10/75–31/3/76)			2,700	
Port McNeil	Post Office	Mrs Desanka Antic (1/4/75–30/4/75)			300	
Port McNeil	Post Office	Wonder Pro Carpet			2,475	
Port Moody	Post Office	Kingsway Building Maintenance			2,199	
Port Moody	Post Office	Avon Building Maintenance			2,610	
Powell River	Government of Canada Bldg	Alfred Edward Layton			7,233	
Powell River	Government of Canada Bldg	Excelsior Building Maintenance			3,508	
Prince George	1395 6th Ave	A - 1 Building and Window Maintenance			4,865	
Prince George	1395 6th Ave	Tina's Janitor Service			3,400	
Prince George	7th Brunswick	A - 1 Building and Window Maintenance (1/4/75–30/6/75)			1,050	
Prince George	Letter Carrier Depot	J & E Janitor Service			3,400	
Prince George	Government of Canada Bldg	Tina's Janitor Service			4,320	
Prince Rupert	Government of Canada Bldg	Banner Building Maintenance			28,200	

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

CARETAKING SERVICES $2,000 OR OVER—*Continued*

Location	Name or Address of Building	Contractor	Contracts $100,000 or Over		1975-76 Expenditures	Expenditures To Date
			Amount	Year of Contract		
			$		$	$
British Columbia—Continued						
Prince Rupert	Canada Manpower—N H & W	Banner Building Maintenance			6,600	
Radium Hot Springs	Post Office	J M Pekett			2,975	
Revelstoke	Government of Canada Bldg	Apex Janitorial Service (1/5/75–31/3/76)			7,425	
Richmond	355 Viking Way	A R Building Maintenance (1/11/75–31/3/76)			1,400	
Richmond	563 No 3 Road	South Seas Building Maintenance (1/11/75–31/3/76)			832	
Richmond	Letter Carrier Depot #21	Surrey Delta Janitorial Service (1/4/75–31/8/75)			1,801	
Richmond	Letter Carrier Depot #21	South Seas Building Maintenance (1/9/75–31/3/76)			2,595	
Rossland	Government of Canada Bldg	Thomas Fenney (1/4/75–31/8/75)			1,287	
Rossland	Government of Canada Bldg	John Shannon (1/9/75–31/3/76)			2,556	
Rutland	Letter Carrier Depot #1	Donald Fisher (1/4/75–31/10/75)			5,849	
Salmon Arm	Government of Canada Bldg	Clean Care Service			9,968	
Sayward	Post Office	Mrs Olson			2,372	
Sechelt	Post Office	David Alleid			4,000	
Sidney	Government of Canada Bldg	Excelsior Building Maintenance			5,082	
Slocan	Post Office	Jerry Altman (1/2/76–31/3/76)			500	
Soarwood	Post Office	Elk Valley Building Maintenance			5,660	
Stewart	Post Office	Mrs Green			2,700	
Surrey	1070 King George Highway	Surrey Delta Janitor Service			3,219	
Taylor	Post Office	Survey Window Janitor Service			2,600	
Telkwa	Post Office	Mrs Kristine Depka			2,700	
Terrace	Government of Canada Bldg	Chris' Janitor Service			11,552	
Tofino	Government of Canada Bldg	Ethel Axeson			3,500	
Union Bay	Government of Canada Bldg	Charles Chapman			2,400	
Vancouver	Anium Building	Monarch Building Cleaning Service			38,580	
Vancouver	Begg Building	Monarch Building Cleaning Service			36,538	
Vancouver	Community Correctional Centre	Vancouver Building Maintenance			4,578	
Vancouver	Customs House	Banner Building Maintenance Ltd (1/4/75–31/8/75)			26,795	
Vancouver	Customs House	Perfect Building Maintenance Ltd (1/9/75–31/3/76)			40,094	
Vancouver	General Post Office	Banner Building Maintenance Ltd	287,784	1975-76	265,800	
Vancouver	800 Granville St	Avon Building Maintenance Ltd			4,788	
Vancouver	Harry Stevens	Vancouver Building Maintenance Ltd			27,840	
Vancouver	1057 Homer Street L C D #74	Independent Building Maintenance Ltd			10,240	
Vancouver	3100 Main Street	Avon Building Maintenance Ltd			8,940	
Vancouver	Postal Station F	London Building Maintenance (1/4/75–31/5/75)			796	
Vancouver	Postal Station F	Dominion Building Maintenance Ltd (1/6/75–31/3/76)			4,572	
Vancouver	Postal Station L	Quasar Building Maintenance (1/4/75–30/4/75)			330	
Vancouver	Postal Station L	Avon Building Maintenance (1/5/75–31/3/76)			3,060	
Vancouver	Postal Station O	Banner Building Maintenance Ltd (1/4/75–31/12/75)			4,693	
Vancouver	Postal Station O	Avon Building Maintenance Ltd (1/1/76–31/3/76)			1,111	
Vancouver	Postal Station S	Avon Building Maintenance Ltd (1/4/75–29/2/76)			3,663	
Vancouver	Postal Station S	Toronto Building Maintenance Ltd (1/3/76–31/3/76)			291	
Vancouver	R C M P Crime Laboratory	Independent Building Maintenance Ltd			2,275	
Vancouver	622 Seymour St	Avon Building Maintenance Ltd			2,988	
Vancouver	Standards Building	Independent Building Maintenance Ltd (1/3/75–31/3/75)			352	
Vancouver	Standards Building	Vancouver Building Maintenance Ltd (1/11/75–31/3/76)			9,890	
Vancouver	Standards Building	The Little Mermaid Cleaning Service (1/4/75–31/10/75)			3,080	
Vancouver	450 West Broadway	Vancouver Building Maintenance Ltd			7,932	
Vancouver	2902 West Broadway	Independent Building Maintenance Ltd (1/2/76–31/3/76)			602	
Vancouver	Winch Building	Perfect Building Maintenance Ltd (1/9/75–31/3/76)			31,873	

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

CARETAKING SERVICES $2,000 OR OVER—*Concluded*

Location	Name or Address of Building	Contractor	Contracts $100,000 or Over		1975-76 Expenditures	Expenditures To Date
			Amount	Year of Contract		
			$		$	$
British Columbia—Concluded						
Vancouver	Winch Building	Banner Building Maintenance (1/4/75–31/8/75)			21,210	
Vernon	Unemployment Insurance Commission	6–4 Building Maintenance Ltd (1/4/75–30/11/75)			1,572	
Victoria	No 303–311 31 Bastion Square	Canadian Building Maintenance Co Ltd (1/4/75–30/11/75)			1,398	
Victoria	Customs House	Scandinavian Building Maintenance			38,880	
Victoria	825 Devonshire Road	Super Cleaning Building Maintenance			2,131	
Victoria	810 Fort Street	Excelsior Building Maintenance			11,088	
Victoria	Malahat Building	Western Janitorial Service (1/4/75–30/6/75)			1,640	
Victoria	Postal Station A	Western Janitorial Service			5,460	
Victoria	1415 Vancouver St	Vancouver Building Maintenance			23,634	
Victoria	614 Yates Street	Western Janitorial Service (1/6/75–31/3/76)			2,920	
West Vancouver	Postal Station W	Avon Building Maintenance			5,388	
White Rock	Government of Canada Bldg	Astas Building Maintenance			7,675	
Williams Lake	Government of Canada Bldg	Mrs Ada Prout (1/5/75–31/3/76)			4,950	
Winfield	Post Office	Eleanor Seltenrich			2,400	
Yarrow	Post Office	Gertrude Mueller (1/2/76–31/3/76)			583	
Yukon Territory						
Carcross	Post Office	Tom Patterson			2,362	
Faro	Post Office	Faro Janitorial Service			2,298	
Whitehorse (Takhini)	Building 203 Single Quarters	Kleen-Rite Janitor Service			12,595	
Whitehorse (Takhini)	Building 203 Single Quarters	Smithrite Building Maintenance			945	
Whitehorse (Takhini)	Various	Kleen-Rite Janitor Service			14,748	
Whitehorse	Dept of Environment	Best Cleaner & Contractors			2,244	
Whitehorse	Government of Canada Bldg	Smithrite Building Maintenance			50,724	
Whitehorse	401–405 Lambert St	M & S Window Cleaning Janitorial Service			3,206	
Whitehorse	Polaris Building	Smithrite Building Maintenance			1,392	
England						
London	Canada House	Cleanplan Ltd			65,738	
London	Macdonald House	Cleanplan Ltd	115,632	1975-76	115,749	
London	Macdonald House	Advance Linen Services Ltd			3,917	
Manchester	Barlow House	County Cleaning Contractors Ltd			2,045	
France						
Paris	Pan Am Building	L'Aiglonne			2,401	
Paris	14 Rue Berri	Rapid Nett			4,212	
Scotland						
Glasgow	Ashley House	Contractural Maintenance Ltd			2,937	

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

RENTALS

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1975-76 Expenditures
			$
Newfoundland			
Arnold's Cove			
Town Council	Town Council Building (1/1/76–31/3/76)	300	503
Badger			
Gid Sacrey	Sacrey Building	1,160	5,916
Baie Verte			
Gid Sacrey	Sacrey Building	1,700	8,670
Channel			
Clifford Sheaves	Sheaves Building	1,500	9,000
Clarenville			
Bank of Nova Scotia	Bank of N S Building	1,300	5,850
Gid Sacrey	Sacrey Building	10,150	41,615
Corner Brook			
Lundrigan's Ltd	Herald Building	3,541	6,476
Lundrigan's Ltd	Herald Towers	16,664	71,624
Lundrigan's Ltd	Lundrigan's Building	12,508	81,167
Curling			
Elias N Locke & Sterling A Randell	Loc Ranco Building	1,300	5,580
Donovans			
Paul Perry	Perry Building (1/3/76–31/3/76)	800	567
Gander			
Burden Engineering Ltd	Burden Building	4,800	34,800
Lundrigan's Ltd	Fraser Mall	4,020	90,646
Tucker Realty Co	Tucker Building (1/2/76–31/3/76)	960	200
Goose Bay			
Loc Ranco Ltd	Loc Ranco Building	3,283	19,698
Grand Falls			
Grand Falls Realty Co	Cohan Building	6,000	39,553
Government of Nfld	Provincial Building	5,804	25,468
William Toytman	Toytman Building	3,520	24,200
Happy Valley			
Labrador Bargain Stores Ltd	1230 Hamilton River Road	3,360	26,058
Loc Ranco Ltd	Loc Ranco Building	2,740	16,224
Harbour Grace			
E K Jerrett & Assocs Ltd	Jerrett Building (6/10/75–31/3/76)	2,700	8,559
Labrador City			
S B I Management	Carol Lake Shopping Centre	10,810	30,454
Marystown			
E K Jerrett	Jerrett Building (18/8/75–31/3/76)	2,209	9,613
Lundrigan's Ltd	Portable Classroom	1,460	9,490
Mount Pearl			
Wabush Enterprises	O'Leary Building	9,860	48,242
Musgrave Harbour			
Government of Nfld	Provincial Building	1,250	7,500
Placentia			
John Gale & William Barron	Gale & Barron Building	1,200	6,000
Ramea			
J Petite & Sons	Petite Building	1,071	5,194
Rocky Harbour			
R Payne & Sons	Payne Building (30/9/75–31/3/76)	1,827	7,348
St John's		22,909	148,572
Ashley Holdings Ltd	Ashley Building	1,200	8,480
Baine Johnston & Co Ltd	Baine Johnston Building (1/12/75–31/3/76)	1,457	13,075
E Clouston Ltd	Clouston Building	3,541	23,901
Crosbie Co Management Group	McMurdo Building	1,625	11,538
Crosbie Realty Ltd	Chimo Building	1,474	8,844
Lundrigan's Ltd	Phillip Place	19,256	119,578
Montreal Trust	Viking Building		9,600
Murray Agencies Ltd	Parking Lot	5,624	16,143
National Harbours Board	Harbours Board Building	2,118	19,884
David Pitcher	Equity Building	1,790	9,160
St John's Development Corp	McMurdo Building	4,325	22,706
Trojan Investments Ltd	Watton Building		
Springdale		1,500	10,350
Ford Hewlett	Hewlett Building		
Wabush		2,650	22,635
Wabush Enterprises	Grenfell Hotel		
Prince Edward Island			
Charlottetown			
Basilica Recreation Centre	202 Richmond Street	3,942	24,638

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

RENTALS—*Continued*

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1975-76 Expenditures
			$
Prince Edward Island—Concluded			
Charlottetown—*Concluded*			
The D M M M Group	MacKay Memorial Building	9,250	70,820
Dale Corporation	Ket Place (10/12/75–31/3/76)	2,988	7,020
Farm Center Assoc Inc	Farm Center Building (14/11/75–31/3/76)	890	2,336
Maritime Television & Electronics	411 University Avenue	2,500	16,828
Maurice Block Co	160A Kent Street	1,200	9,000
Walter Pickard	Financial Building (1/4/75–31/8/75)	980	2,654
Walter Pickard	51 University Avenue	2,340	14,859
Daniel Tweel	200 Queen Street	1,000	7,988
Daniel Tweel	Tweel Building (1/11/75–31/3/76)	1,038	3,460
Summerside			
Summerside Waterfront Development	Medical Arts Center	2,890	7,466
Summerside Waterfront Development	Summerside Waterfront	5,650	45,200
Nova Scotia			
Amherst			
Amherst CASCO Ltd	King Street	2,151	13,800
Amherst CASCO Ltd	77 Victoria Street	10,454	60,956
Amherst Central Charge Ltd	26–28 Prince Street	6,296	56,499
Amherst Credit Union	Prince Arthur Street	935	6,648
Municipality of Cumberland Co	50 Victoria Street (21/4/75–31/8/75)	1,500	4,300
Bedford			
Bedford Tower Ltd	Bedford Tower	29,254	214,174
Bridgewater			
Bridgewater Professional Art Ltd	66 Pleasant Street	3,316	19,138
Gateway Realty Co	Bridgewater Shopping Plaza (21/4/75–31/8/75)	900	2,600
LaHave Developments	Bridgewater Mall	5,000	36,841
Dartmouth			
Burnside Development Co	22 Fielding Avenue	4,800	11,520
Dineen Construction Ltd	Burnside Park	107,950	272,400
Excelsior Life Insurance Co	Burnside Park	1,651	10,972
S Jachimowicz Ltd	Commerce Building Tacoma Drive	22,733	109,436
Lehn Dorff Corp	K-Mart Shopping Plaza	12,566	70,995
Maplehurst Apts	Royal Bank Building	42,022	206,542
Townsend Place	Windmill Road	5,167	37,461
Digby			
Kendrake Realties Ltd	79 Water Street	2,650	16,563
Enfield			
G P Tsuluhas	Enfield Shopping Centre	1,340	5,695
Glace Bay			
Foord Construction Ltd	Glace Bay Shopping Mall	3,364	20,718
Halifax			
Bryant Enterprises Ltd	3700 Kempt Road	23,000	76,667
R J Butler Ltd	Butler Building 2006 Gottingen Street	3,730	40,619
City of Halifax	Bedford Row	9,036	19,339
Cleator Holdings Ltd	Garrison Place	1,307	12,379
Connaught Sales Ltd	1819 Granville Street	5,000	13,015
Dresdan Arms Ltd	1532 Birmingham Street	3,700	34,050
Franklin & Hershorn Ltd	Cabot Building	11,915	59,860
Halibuilding Ltd	Bank of Montreal Building	74,397	465,977
Halifax Commercial Park Leaseholds Ltd	Strawberry Hill	6,118	23,290
Halifax Courthouse Commission	Courthouse	1,800	10,362
Halifax development Ltd	Scotia Square	68,249	573,518
Halifax Transfer Co	5412 North Street (1/4/75–31/12/75)	6,148	6,352
Historic Properties	Privateer's Wharf	35,800	198,031
K-Right Development Co Ltd	2089 Gottingen Street	4,156	30,653
Lakewood Agencies	1737 Barrington Street	3,000	20,622
Maritime Life Assurance Co	Maritime Life Building	24,530	206,350
M E P C Canadian Properties Ltd	Gulf Building	33,749	175,575
National Harbours Board	Pier 21 2nd Floor Annex Building	30,047	74,643
N S Credit Union	6074 Lady Hammond Road	1,210	11,458
One Sackville Place Ltd	1190 Barrington Street	33,116	179,502
Oxford Leaseholds Ltd	Royal Bank Building	22,579	186,844
Province of N S	1683 Barrington Street	6,372	38,232
Queen Square Development	1888 Brunswick Street	15,850	55,941
Rainnie Holdings Co	Rainnie Drive	4,934	19,189
Revenue Properties Central Development Ltd	5121 Sackville Street	14,650	119,410
Revenue Properties Central Development Ltd	Hollis Building	31,864	272,121
Revenue Properties Central Development Ltd	Fenwick Building	8,465	17,885

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

RENTALS—*Continued*

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1975-76 Expenditures
			$
Nova Scotia—Concluded			
Halifax—*Concluded*			
Robertson Wm & Son	Lower Water Street	6,896	12,000
Royal Bank	5853 College Street	6,000	24,000
Saint Mary's University	Saint Mary's University	5,500	29,535
Trizec Equities Ltd	Centennial Building	45,656	295,403
Trizec Equities Ltd	Insurance Building	63,909	403,334
Twentieth Century Development Ltd	7161 Chebucto Building (1/4/75–31/8/75)	2,354	11,510
Inverness			
Mrs Davis	Davis Building	1,250	6,000
Kentville			
Kentville Masonic Assoc	Masonic Lodge (1/4/75–31/8/75)	3,400	3,300
The Lord Nelson Hotel Ltd	Cornwallis Inn	8,795	52,625
Lakeside			
J F Giquere & P D Caldwell	Church Hall	1,100	9,133
Mt Uniacke			
A Devries	Mt Uniacke Highway No 1	1,200	6,650
Mulgrave			
Atco (Eastern) Ltd	Mulgrave Trailers	3,120	21,600
New Glasgow			
Atlantic Shopping Centre	Aberdeen Mall	6,250	40,517
E Dairs & Son	62 Provost Street (21/4/75–31/8/75)	1,200	3,800
Parrsboro			
Chignecto Holdings Ltd	115 Main Street	1,900	8,740
Port Hawkesbury			
Island Properties Ltd	Church Street	4,282	27,682
D MacKay & E MacKay	Port Hawkesbury	2,090	5,811
Monier Chediac	Chediac Building (21/4/75–31/8/75)	1,296	2,258
Sackville			
Messrs C D Davison & Paul T Davis	Commercial Centre	3,989	21,095
Shelburne			
Sheltown Realty Ltd	Main Street	1,980	15,741
Spryfield			
Steve Hanias	Bank of Montreal	2,025	14,962
Stewiacke			
Chignecto Holdings Ltd	Main Street	1,750	7,750
Sydney			
Bolmay Ltd	1079 Kings Road (1/2/75–31/3/76)	1,495	1,831
Can Shopping Ctr Ltd	Sydney Shopping Mall	2,538	7,403
D A R R (C B) Ltd	Cabot House	11,558	74,993
Cathray Realties	230 Charlotte Street (1/2/76–31/3/76)	2,200	2,475
Cathray Realties	310 George Street (1/4/75–31/8/75)	1,000	3,000
Moosehead Breweries	Moosehead Building	2,274	15,918
Truro			
Colchester Development Ltd	Truro Centre (1/4/75–31/8/75)	1,500	3,925
Corcon Enterprises Ltd	537 Prince St	1,400	5,800
Hanary, Ross Assoc Ltd	45 Commercial Street	1,447	6,641
Ryan's Realty Ltd	Ryan's I G A	4,050	25,637
Windsor			
A Bruce Card	58 Gerrish Street	2,140	12,391
Yarmouth			
Fundy Adjustment Bureau Ltd	3 Glebe Street (1/2/76–31/3/76)	1,307	10,456
J Knarston Taylor	9 Parade Street	6,000	13,200
Toulan Construction Inc	Yarmouth Shopping Center	5,370	35,585
New Brunswick			
Bathurst			
Bathurst Rentals Ltd	Grove Hill Building	13,045	58,220
Keystone Realties	Keystone Place	1,280	7,168
Campbellton			
Free & Accepted Masons Lodge 32	8 Adam Street	2,400	7,920
Sam Sokoloff Isadore Elefant & Marcel Elefant	C N R Building	3,312	17,757
Caraquet			
Victor & Ann Lanteigne	Lanteigne Building	1,400	8,400
Edmundston			
Central Trust Co of Canada	Central Trust Building	3,487	16,128
Jack J Hutman & Sons Ltd	43 Canada Road (13/6/75–31/8/75)	1,074	2,606
Florenceville			
McCain Produce Co Ltd	McCain Produce Building	1,800	12,600

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

RENTALS—*Continued*

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1975-76 Expenditures
			$
New Brunswick—Concluded			
Fredericton			
Armstrong Investments Ltd	590 Brunswick Street	18,200	116,369
B Bertrun Bates Ltd	Industrial Park	4,200	6,750
The Brunswick Co	259 Brunswick Street	3,105	18,600
Chippins Ltd	Federal Hardware Building	3,608	16,579
Foremost Realty Ltd	320 Maple Avenue	3,660	25,200
Four Seasons Realty Ltd	582 Queen Street (15/3/75–31/8/75)	996	4,070
Fredericton Development Ltd	Kings Place	32,336	178,875
J B Real Estate Ltd	Eastern Canada Building	9,698	53,409
Mark Holing Ltd	108 Prospect Street	6,548	43,817
R F R Ellmenreich Inc	551 Prospect Street	7,380	39,720
The Real Estate Centre Ltd	357 Brunswick Street (13/6/75–31/8/75)	1,074	1,950
Grand Falls			
Grand Falls Shopping Mall Ltd	Grand Falls Shopping Mall	1,050	15,640
Moncton			
Assumption Mutual Life Insurance Co	236 St George Street	7,802	39,861
Assumption Place Ltd	770 Main Street	24,247	176,892
Atlantic Shopping Centre Ltd	1222 Main Street	61,659	402,865
Central & N S Trust Co	860 Main Street	5,122	41,877
Co-operative Fire & Casualty Co Ltd	C I S Building	9,640	60,100
Gauvin Construction Ltd	135 Henri Dumant Street	25,000	40,998
Hotel Brunswick Ltd	981 Main Street	1,984	14,107
Les Entreprises Beau Soleil, Ltée	696 Main Street	3,080	17,514
MacSpear Investments Ltd	MacSpear Building	24,728	191,445
Norwich Union Life Insurance Society	Norwich Building	13,662	48,076
Rubin's Ltd	720 Main Street	3,940	25,610
Standard Investments Ltd	1111 Main Street	1,666	5,830
Newcastle			
Tower Realty	Tower Building	3,815	22,127
Commercial Real Estate Ltd	Corner of Jane & Pleasant Street	4,702	29,388
Oromocto			
Town Of Oromocto	Miramichi Road	3,850	22,234
Richibucto			
Joseph C Robichaud	Landlord's Building	2,756	19,292
Sackville			
Casey Realty	31 West Main Street	4,692	21,000
K J & C K Sears	84 West Main Street	1,755	11,478
Saint John			
Bank of Canada	75 Prince William Street	2,440	12,756
City of Saint John	City Hall Building	10,179	64,637
Commercial Equipment Ltd	12 King Street	2,834	14,879
Crosby Molasses Co Ltd	Rothesay Avenue	7,000	26,500
Kapp Investments Ltd	Former Canada Permanent Building	4,565	12,660
M E P C Canadian Properties Ltd	Courtenay Centre	2,000	11,239
Revenue Properties Central Development Ltd	City Hall Building	15,249	94,166
Rocca Leaseholds Ltd	Cody Building	2,133	12,265
Yaffe Sales Inc	Westmorland Place	1,608	10,452
Young Men's Christian Association	Y M C A Building	5,200	65,000
Shediac			
Shediac Realty Ltd	174 Main Street	2,235	17,657
Shippegan			
Chez Robain, Limitée	O Moderna Building	797	5,181
Sussex			
Sussex Mercantile Co Ltd	Mercantile Building	1,050	7,200
Tracadie			
Mrs Rita Leger	Main Street	1,653	14,051
Quebec			
Alma			
Alma Theatre Co Ltd	467 Sacré Cœur Street (1/1/76–31/3/76)	2,880	4,478
Caisse d'Entraide Économique d'Alma	500 Sacré Cœur Street (15/3/76–31/3/76)	8,534	3,693
Les Immeubles A J M Gagnon Inc	290 Boivin East Street (1/4/75–31/8/75)	1,200	2,600
Les Galeries Lac St-Jean	Shopping Centre Les Galeries Lac St-Jean	12,055	67,749
Ancienne Lorette			
Botran Inc	1106 Dijon Street	8,360	34,100
Baie Comeau			
Entreprises Baie Comeau	168 Lasalle Street	10,395	65,800
Beauport			
Fabrique Nativité Beauport	Centre Montmorency-Laval	4,500	25,000

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

RENTALS—*Continued*

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1975-76 Expenditures
			$
Quebec—Continued			
Beaconsfield			
S J B Holdings Ltd	186 Sutton Place	9,627	60,500
Berthierville			
City of Berthierville	588 Montcalm Street (1/4/75–29/2/76)	1,287	9,379
	(1/3/76–31/3/76)	3,442	2,008
Boucherville			
Bupo Inc	Fort St-Louis and Jacques-Ménard Streets	13,977	66,478
Brossard			
Place Brossard Shopping Centre	3200 Lapinière Boulevard	6,216	49,417
Place Brossard Shopping Centre	3200 Lapinière Boulevard	1,275	8,861
Cap-aux-Meules			
Cie Turbide & Jomphe, Ltée	Cap-aux-Meules (1/12/75–31/3/76)	2,400	5,400
	(15/2/76–31/3/76)	2,700	2,109
	(15/2/76–31/3/76)	800	625
Cap-Chat			
Ville de Cap-Chat	Corner Notre-Dame and Hôtel de ville Streets	2,170	8,400
Cap-Rouge			
Bourget, Bourget & Fréchette	Cap-Rouge	1,391	5,279
Cartierville			
Belcourt Construction Co	12055/65/75/85 Laurentian Boulevard (1/10/75–31/3/76)	9,780	58,616
Chambly			
Place Chambly Ltd	27 Place Chambly	1,600	6,400
Chandler			
J E Carbonneau	474 Hôtel de Ville Street	2,752	8,394
J E Carbonneau	37 Commercial Street	2,295	8,033
Charlesbourg			
Atco Québec, Ltée	8900 Henri Bourassa Boulevard (1/4/75–31/8/75)	1,560	5,264
Jean-Claude Mathieu	8900 Henri Bourassa Boulevard (1/4/75–7/11/75)	4,719	13,687
Chateauguay			
Frederic Belmonti	73 D'Anjou Boulevard (1/9/75–31/3/76)	2,800	7,350
Albert Reid	73 D'Anjou Boulevard (1/4/75–31/8/75)	2,800	4,625
Place Valencio	102 St-Jean-Baptiste Street	3,000	17,551
Chibougamau			
G Boivin	353 3ième Avenue (1/4/75–31/8/75)	6,000	1,625
Immeubles J P A Ltd	462 Commercial Street	1,810	7,285
Chicoutimi			
Immeubles Perron, Ltée	72 Jacques Cartier West	2,185	12,892
Immeubles Perron, Ltée	31 Racine O Street (1/6/74–31/3/75)	3,456	50,688
Immeubles Julien Riverin, Ltée	Chabanel Street (1/10/75–31/3/76)	2,678	8,979
Immeubles Julien Riverin, Ltée	940 Chabanel Street	4,650	27,393
Immeubles Théberge, Ltée	Local C A C	7,184	48,099
Justin Maltais Inc	443 Racine East Street	1,382	8,430
J R Théberge	267 Racine East Street	800	5,360
J R Théberge	Local C A C	11,580	32,253
Contrecœur			
Maurice Jacques	127 Principal Street	1,479	7,800
Deux-Montagnes			
Stephen Uvorsky	Lachapelle Street	1,420	9,391
Dollard-des-Ormeaux			
Blue Haven Shopping Village	3689–91 St. John's Road (1/10/75–31/3/76)	4,445	17,780
Blue Haven Shopping Village	3689 St. John's Road (1/4/75–30/9/75)	2,930	7,403
Blue Haven Shopping Village	3691 St. John's Road (1/4/75–30/9/75)	1,515	6,800
Dorion			
La Société Immobilière de Vaudreuil Inc	100 Harwood Boulevard	1,000	5,000
La Société Immobilière de Vaudreuil Inc	100 Harwood Boulevard	2,100	11,550
Dorval			
Allan Zalvakoff & Lewis Greenberg	Orly Building	10,049	27,120
Colt Industries Canada Ltd	714 Renaud Street (1/8/75–31/3/76)	1,500	6,500
Department of Transport	Air Terminal	876	6,132
Manufacturers' Life Insurance Co Ltd	Air Cargo Building	34,730	114,589
Marathon Aviation Terminal	Air Cargo Building	5,456	79,623
Miracle Mile Industrial Corp	2127 North Service Road (1/4/75—31/10/75)	37,344	135,008
Sunbro Inc	9045 Côte de Liesse Road (1/11/75—31/3/76)	37,344	95,485
Revenue Properties Central Developments	9045 Côte de Liesse Road (1/4/75—31/12/75)	2,400	11,200
Steinberg's Shopping Centre Ltd	378 Dorval Avenue	1,900	12,000
Drummondville			
Hama Inc	Place du Centre	15,316	93,129
Claude Martin	152 Cockburn Avenue	1,200	5,100
Claude Martin	152 Cockburn Avenue (1/7/75—31/3/76)	350	1,575

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

RENTALS—*Continued*

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1975-76 Expenditures
			$
Quebec—Continued			
Duberger			
Fédération de l'U P A	1787 Hamel Boulevard	700	5,425
Place Charles Baillargeon	2030 Père Lelièvre Boulevard	4,676	21,460
East Broughton Stn			
Mrs Rita Morissette-Turcotte	East Broughton	1,218	5,481
Eastcourt			
J J Sénéchal	Main Street	840	5,171
Farnham			
Maurice Bériau	280 Main Street	1,933	5,025
Rosaire Rhéaume	104–106 Main Street	7,500	47,246
Fermont Sofinec Inc	Centre d'Achat Fermont	2,114	20,759
Gagnon			
Les Placements Esplanade	Main Street	3,000	18,000
Gaspé			
Yvon Caron	Restaurant Le Goéland (21/4/75–31/8/75)	600	2,100
P E Lapierre & Fils, Ltée	Lapierre Building	2,966	14,499
Les Immeubles Desrosiers Inc	de la Reine Street	2,907	10,901
Les Immeubles Desrosiers Inc	Centre d'Achats Place Jacques Cartier (1/6/74-31/3/75)	4,555	47,600
Les Immeubles Desrosiers Inc	Gaspé Harbour	1,200	7,020
Gentilly			
Normand Croteau	2075 Bécancour	1,210	4,800
Granby			
Granby Amusement Corp	135 Main Street (1/4/75–31/3/76)	2,956	12,266
	(1/2/76–31/3/76)		4,000
Émilien Ouellette	615 Main Street	5,697	30,764
Onil Roux	574 Main Street (1/9/75–31/3/76	6,840	5,774
Grand'Mère			
Paul A Bisson	570 6th Avenue (1/4/75–31/8/75)	360	1,155
Paul A Bisson	970 6th Avenue	4,500	24,750
Greenfield Park			
South Shore Credit Union	200 Churchill	3,627	19,949
Hemmingford			
Municipality of the Village of Hemmingford	Town Hall	1,767	9,896
Iberville			
Municipality of Iberville	385 5th Avenue	5,562	25,029
Joliette			
Les Immeubles Berthelemy Inc	37 Place Bourget	6,044	36,000
Jonquière			
Pierre Bouchard	Édifice Ste-Marie (1/5/75–31/8/75)	1,300	1,800
Joutel			
Paul Corriveau	Lot 197A	950	7,348
Lac Beauport			
Georges Clarke	Du Lac Boulevard	1,980	11,682
Lac Etchemin			
Corporation Municipale du Lac Etchemin	208 2nd Avenue (1/1/76–31/3/76)	1,984	2,604
Lachine			
Côte St-Luc Building Co	5150 Fairway Street	2,791	3,356
Côte St-Luc Building Co	5150 Fairway Street (1/5/75–31/10/75)	13,891	13,196
Greenbro Holdings Inc	2920–2960 Notre Dame Street	7,000	40,836
Greenbro Holdings Inc	2920–2960 Notre Dame Street	2,450	15,619
Gilles Hust	2150 St Joseph Street	8,000	2,490
S Tabak	915 Notre Dame Street	4,046	20,906
Lac Mégantic			
Émile Jacques	5005 Champlain Street (1/11/75–31/3/76)	700	1,500
La Grande (Baie James)			
Société d'Énergie de la Baie James	Complexe LG2 (1/1/76–31/3/76)	2,884	11,536
La Pocatière			
Les Immeubles Robitaille et Marchand Inc	La Pocatière (1/9/75–31/3/76)	1,720	6,522
LaSalle			
Hillcrest Construction Ltd	7520 Édouard Street (1/4/75–31/5/75)	750	1,200
Joseph K Daly	7520 Édouard Street (1/6/75–30/8/75)	750	1,800
Hawco Construction Ltd	580 Dollard Street	88,649	217,795
Le Cavalier Shopping Centre	8176 Champlain Street (15/10/76–31/3/76)	10,000	53,273
L'Assomption			
Centre Professionel L'Assomption Inc	180 Notre Dame	3,710	22,260
Laurent Gagnon	306 St-Pierre	4,090	20,135

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

RENTALS—*Continued*

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1975-76 Expenditures
			$
Quebec—Continued			
Laval			
Joel Audebrand	26 Montée Masson	790	3,600
Beaufort Realties (1964) Inc	Centre des Aubaines (8/3/76–31/3/76)	9,780	5,918
Côte S-Luc Building Corp	4440 Samson Street	10,120	41,499
Duvernay Shopping Centre	Duvernay Shopping Centre	9,376	58,131
Édifice G L Inc	3 Place Laval	27,244	169,023
Pierre, Louis, Hugues, Crevier et Claude Lecavalier	970 Montée Gravel	9,780	70,102
Les Placements Centreville	850 Montrose Street	10,100	40,400
Eleas Malka	207 Ste-Rose Boulevard	4,883	32,500
Value Development Corp	600 3rd Avenue	7,120	36,369
Lebel-sur-Quévillon			
J Lucien Allard	Lots 1/5/4—TC/1/62	2,725	13,200
Lévis			
Jules Côté	53 Bélair Street (15/11/75–31/3/76)	3,576	17,499
Les Entrepôts Lévisiens	53 Bélair Street (1/12/75–31/3/76)	8,200	28,973
Les Immeubles G F G Inc	67 Côte du Passage	1,108	7,127
Placements Tanguay Inc	Place Tanguay	24,233	161,149
Roméo Tanguay	Édifice Tanguay	1,000	2,000
Longueuil			
Appartements Port de Mer Inc	Port de Mer Building	3,663	11,404
Crestview Construction Inc	2890 Chambly Road	7,725	54,948
Trisud	Port St-Laurent Building	60,212	280,656
Veronneau & Cie Ltée	185 St-Jean Street	21,466	101,531
Ville de Longueuil	100 Place Charles Lemoyne	17,736	91,182
Matagami			
Raoul Lemieux	Édifice Lemieux	2,850	15,105
Mirabel			
Matac Cargo Ltd	International Airport (1/3/76–31/3/76)	14,243	6,409
Matac Cargo Ltd	Building CI (1/12/75–31/3/76)	26,043	36,452
Transport Canada	Terminal Building (1/1/76–31/3/76)	2,830	13,690
Montmagny			
Després, Landry & Assoc	1 Place de l'Église (16/2/76–31/3/76)	880	825
Mont-Joli			
Jean Bélanger	1801 Lindsay Street (15/12/75–31/3/76)	6,700	14,069
Les Chevaliers de Colomb	1477 Lindsay Street (15/1/76–31/3/76)	1,288	1,476
Reid & Ross Inc	1281 Jacques Cartier Boulevard (1/3/76–31/3/76)	750	438
Montreal			
David Adler	1260 Ste-Catherine East	9,810	75,000
David Adler	1260 Ste-Catherine East	26,350	147,572
Arthree Corporation	1080 Beaver Hall Hill	32,385	272,354
Arthree Corporation	1080 Beaver Hall Hill (1/5/75–31/3/76)		1,530
Arthree Corporation	1080 Beaver Hall Hill (1/5/75–31/6/75)		90
Avmor Realty	5800 St-Denis Street	24,951	130,743
Bank of Montreal	155 St James Street West	17,470	105,868
Bonaventure Building Inc	19 Le Royer Street	2,793	11,451
Bonaventure Building Inc	19 Le Royer Street	700	1,234
Calumet Development Inc	3432 Masson Street	10,469	77,633
C N R Co	C N R Station	16,034	9,141
C N R Co	1080 University Street (1/7/75–31/3/76)	222,054	470,952
Cadillac Fairview Ltd	1010 Ste-Catherine Street (1/5/75–28/2/76)	1,444	7,470
	(1/4/75–31/4/75)		208
	(1/4/75–31/4/75)		472
Cadillac Fairview Ltd	1440 Ste-Catherine Street West	1,196	2,400
Caisse Populaire de la Nativité d'Hochelaga	3252 Ontario Street East (1/7/75–31/3/76)	1,200	2,250
Casgrain Commercial Centre	5425 Casgrain Street	12,812	74,364
Centre Beaubien Trust	1451 Beaubien Street East	30,228	208,771
Centre Métro Inc	2020 University Street	38,602	323,736
Century Plaza	50 Place Crémazie (1/4/75–31/7/75)	525	1,100
City and District Trustees Ltd	272 St James Street West	2,086	9,908
Sam Cohen, Ralph Lazar, Jack Richer and Morris Steinberg	625 Dorchester Street West (1/4/75–30/9/75)	5,185	24,306
Core Development Corp	2075 University Street (1/4/75–30/4/75)	2,185	1,590
Cousins Mortgage and Equity Investments	1000 Sherbrooke Street West (1/8/75–20/2/76)	3,190	19,672
Cousins Mortgage and Equity Investments	1000 Sherbroke Street West (25/8/75–29/2/76)	35,829	183,493
Crédit Foncier Franco-Canadien	205 Ste-Catherine Street East	9,000	41,821
Dinasty Investments Ltd	410 St-Nicholas Street	4,890	22,032
Yvon Dubeau	450 St-Jospph Boulevard (1/4/75–31/5/75)	3,200	1,700
Dalia Soussan	450 St-Joseph Boulevard (1/6/75–31/3/76)	3,200	8,500
Fairview Corp Ltd	550 Sherbrooke Street West (1/4/75–31/8/75)	525	1,312
Fairview Construction Inc	5858 Côte-des-Neiges	9,691	86,734
	(1/4/75–31/4/75)	1,020	519
	(1/5/75–31/3/76)		6,268

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

RENTALS—*Continued*

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1975-76 Expenditures
			$
Quebec—Continued			
Montréal—*Continued*			
F D L Co Ltd	2525 Cavendish (1/5/75–31/3/76)	4,300	24,114
Foundation Scottish Properties Ltd	1010 Lagauchetière Street	53,600	435,544
Foundation Scottish Properties Ltd	1010 Lagauchetière Street (1/5/75–31/3/76)	800	807
Gunter Arzberger	4205 St Denis Street	19,773	119,008
Guy Towers Management Corp	550 Sherbrooke Street West	10,669	74,126
Guy Towers Management Corp	550 Sherbrooke Street West (1/6/75–31/8/75)	5,288	8,923
Dr Jacques Hamel	1779 Henri Bourassa Boulevard	6,955	39,887
Heller Natofin Ltd	3750 Metropolitan Boulevard (1/7/75–30/9/75)	53,066	76,282
Bolduc & Associates Inc	(1/10/75–31/3/76)	53,066	152,565
Réjean Hudon	5844 des Écores Street	11,806	47,224
Immeubles Yvon Dalbec	10,715 Clark Street	4,304	20,000
Immeubles Trans-Québec Ltée	505 Sherbrooke Street West	9,933	82,824
Immeubles Trans-Québec Ltée	3555 Berri Street	1,020	4,500
E Léo Kolber	550 Sherbrooke Street West	121,561	752,164
E Léo Kolber	550 Sherbrooke Street West (1/4/75–31/3/76)	782	5,278
	(1/7/75–31/3/76)	11,378	49,997
	(1/4/75–31/5/76)	4,808	4,207
Joseph Kracauer	6850 Sherbrooke Street East	30,551	171,398
La Companie du Marché Central	805 Marché Central	2,187	13,610
Lacordaire & Sherbrooke Properties	6220 Sherbrooke Street East	30,260	5,853
Laurentian Fashion Ltd	1625 Chabanel Street (12/5/75–31/3/76)	14,236	7,594
Marathon Realties Co Ltd	Windsor Station	6,675	6,548
Claude Marcoux et J B Handfield	3035 Hochelaga Street	5,280	42,617
McCord Street Sites Ltd	151–195 Du Séminaire Street	36,493	57,279
McGill Metro Leasehold Ltd	2001 University Street (1/5/75–31/3/76)	86,260	694,189
Montrad Ltd	Alexis Nihon Plaza	89,060	579,893
Montrad Ltd	Alexis Nihon Plaza (1/4/75–31/1/76	1,180	6,154
	(1/12/76–31/3/76)	21,202	30,586
National Harbours Board	Port of Montreal Building	116,420	696,251
National Harbours Board	Quai Sutherland (1/4/75–29/2/76)	8,354	41,770
Notre Dame Holding Corp	1970 Ste Catherine Street West	14,064	169,448
Northern Electric Co Ltd	1134 Ste Catherine Street West	6,060	37,365
Office Municipal d'Habitation de Montréal	757 des Seigneurs Street	14,190	19,667
Oxford Development Group Ltd	640 Ste Catherine Street West	8,276	231,610
Oxford Development Group Ltd	1255 University Street	6,056	28,152
John Pappas	915 Jean Talon Street West	1,150	6,037
Henri Paquin, J P Paquin et Maurice de Palma	3730 Metropolitan Boulevard	16,988	109,334
Henri Paquin, J P Paquin et Maurice de Palma	3730 Metropolitan Boulevard	760	3,100
Parthenon Investments Ltd	5655 Marseille Street	65,000	234,000
Place Bonaventure Inc	Place Bonaventure Building (1/5/75–31/3/76)	3,356	24,611
Place Bonaventure Inc	Place Bonaventure Building	4,331	23,853
Place Décarie Inc	5250 Ferrier Street	50,924	246,953
Place Décarie Inc	5250 Ferrier Street (1/4/75–31/8/75)	1,380	3,881
Place Dupuis	Place Dupuis	18,716	123,635
Place Frontenac Inc	2600 Ontario Street (1/4/75–31/8/75)	1,300	3,891
Place Victoria St-Jaques Inc	Place Victoria	57,588	500,275
Place Victoria St-Jaques Inc	(1/4/75–31/11/75)	2,238	22,880
	(1/6/75–30/9/75)	750	2,976
	(1/6/75–31/7/75)	750	1,488
Protestant School Board of Greater Montreal	3680 Jeanne Mance Street (1/4/75–31/8/75)	21,396	17,830
	(1/9/75–31/3/76)	28,325	33,046
Ed Rapoport	9275–85 Clark Street	21,400	78,602
Richelieu Entreprises Inc	3450 Ontario Street	18,696	87,518
Paul Rolland Const Ltée	Ahuntsic Postal Station (1/6/75–31/3/76)	9,780	92,058
Paul Rolland Const Ltée	560 Henri Bourassa Boulevard (1/11/75–31/3/76)	1,162	3,268
Paul Rolland Const Ltée	560 Henri Bourassa Boulevard (1/7/75–31/10/75)	699	1,573
Scott Lasalle	535 Fleury Street East	5,000	22,270
J J Shea Co Ltd	2180 Belgrave Avenue	9,500	25,707
Société Nationale de Fiducie	1626 St Hubert Street	16,900	13,530
Sternthal Realty Co	1435–58 St Alexandre Street	8,994	55,864
Tamat Ltd	510 St Laurent Boulevard	20,799	103,369
Tamat Ltd	510 St Laurent Boulevard (1/5/75–31/3/76)	1,522	9,417
Télé-Métropole Inc	1600 de Maisonneuve Boulevard East	48,160	120,066
Three Way Holdings Ltd	910 Sherbrooke Street West	3,228	21,143
Travaux publics du Québec	Place de la Justice	16,000	104,660
Treitel Entreprises Ltd	9310 St Laurent Street	16,563	78,096
Trizec Equities Ltd	500 Place d'Armes	20,399	191,725
Trizec Equities Ltd	515 Ste Catherine Street West	72,644	465,805
Tynevale Investments Co Ltd	6700 Sherbrooke Street West	10,930	55,078

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

RENTALS—*Continued*

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1975-76 Expenditures
			$
Quebec—Continued			
Montréal—*Concluded*			
Union—Kennedy Corp	625 President Kennedy	54,251	39,689
Wen Maur Holdings Ltd	1515 Antonio Barbeau	60,000	141,590
Wood Way Realty Corp Ltd	666 Sherbrooke Street West	3,238	24,771
New Richmond			
Immeubles Fradet Inc	Place Richmond	2,650	11,448
Outremont			
Value Developments Corp	1435 Van Horne	15,600	132,909
Pierreville			
René Thibault	St Georges & Gill Streets	1,720	8,975
Pointes-aux-Trembles			
Crédit Notre-Dame Inc	1225 St Jean Baptiste Boulevard	9,980	45,449
Pointe-Claire			
Alexina Investments Ltd	Doneganie Street	20,920	92,607
Progressive Holdings Inc	189 Hymus Road	12,665	74,820
Beaucary Construction Inc	2000 Hymus Road (15/6/75–31/3/76)	87,000	90,497
Port Alfred			
Immeubles Thibeault Ltée	411–1st Avenue	1,400	5,600
Port Cartier			
Roch Gagné	49 Parent Avenue	1,732	12,124
Roch Gagné	49 Parent Avenue	1,093	7,651
Roch Gagné	49 Parent Avenue	5,815	54,661
Roch Gagné	49 Parent Avenue (1/4/75–15/1/76)	1,232	5,700
Gabriel & Emma Pelletier	110 Portage des Mousses	1,500	12,000
Québec			
Marcel Adams	100 D'Youville Street	3,611	29,125
Marcel Adams	100 d'Youville Street (1/4/75–15/6/75)	3,323	4,292
Gaston Alain	265 de la Couronne Street	2,615	5,034
Bellevue Trust	1535 Chemin Ste Foy	19,710	112,128
Bellevue Trust	1535 Chemin Ste Foy	3,800	27,104
Bellevue Trust	1535 Chemin Ste Foy	2,800	20,496
Bois Fontaine Inc	930 Chemin Ste Foy	25,798	196,828
Campeau Corporation	Le Claridge Building (1/9/75–31/3/76)	8,850	32,200
	(1/4/75–31/8/75)	2,150	5,375
	(1/4/75–31/8/75)	4,850	13,346
Conseil des Ports Nationaux	Champlain Harbour Station	262,375	33,112
Édifice Le St-Laurent Inc	250 Grande Allée Boulevard	840	6,949
Édifice Montcalm Inc	640 St Jean Street	2,600	19,860
Édifice Montcalm Inc	640 St Jean Street	3,870	29,385
Laurent Gagnon Inc	1285 Charest Boulevard	11,807	63,600
Gestion Immobilière	50 St Jean Street R P E Inc (1/8/75–31/3/76)	3,300	11,000
Les Immeubles Liégeois Inc	137 des Chênes	22,860	131,526
Les Immeubles Liégeois Inc	137 des Chênes	1,815	10,436
Les Immeubles St-Roch Inc	200 Lallement Street (23/12/75–31/3/76)	5,900	12,944
Les Placements Euro Ltée	800 d'Youville	5,885	51,031
Place Québec Inc	2 Place Québec	12,652	105,862
Place Québec Inc	2 Place Québec	5,720	44,786
Place Québec Inc	2 Place Québec	2,400	18,789
Place Québec Inc	2 Place Québec	8,100	94,472
Place Québec Inc	2 Place Québec	4,246	31,005
W & J Rourke	870 Ernest Gagnon Street	23, 287	103, 101
Société G B G M	50 St Jean Street (1/4/75–31/7/75)	3,300	5,500
Répentigny			
Laurent Deslauriers	669 Notre Dame Street (1/4/75–31/1/76)	6,000	5,000
S B I Properties Ltd	155 Nore Dame Street	2,600	16,915
S B I Properties Ldtd	155 Notre Dame Street (15/12/75–31/1/76)	3,920	8,719
Richmond			
Les Entreprises Gilduc Inc	109 Coiteux Street	3,023	17,685
Rimouski			
Julien Brisson	140 St Germain Street West (1/1/76–31/3/76)	1,800	2,925
G Hins Inc	Place St Laurent	12,313	67,650
Le Séjour Inc	St Germain Street	28,000	62,320
Trust Général du Canada	Vimy Building	1,900	7,030
Rivière du Loup			
Centre d'Achats Rivière duLoup Inc	298 Thériault Boulevard	13,547	73,154
Centre d'Achats Rivière du Loup Inc	298 Thériault Boulevard (1/6/75–31/1/76)	8,783	51,234
Centre d'Achats Rivière du Loup Inc	298 Thériault Boulevard (1/6/75–31/1/76)	1,200	7,000
Centre d'Achats Rivière du Loup Inc	298 Thériault Boulevard	5,053	36,845
Trust Général du Canada	176 Lafontaine (1/6/75–31/1/76)	1,500	3,600
St-Basile-Le-Grand			
Bonaventure Rocheleau	Lot 459	1,545	10,272

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

RENTALS—*Continued*

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1975-76 Expenditures
			$
Quebec—Continued			
St-Bruno de Montarville			
Atco Ltd	Roberval Avenue (1/5/75–31/3/76	3,600	30,290
St-Eustache			
Les Centres d'Achats Beauward Ltée	367 Sauve Street	1,100	5,390
Place St-Eustache Ltée	367 Sauve Street	2,324	11,381
St-Fabien			
Raynald Voyer	108 Main Street	1,026	6,000
St-Félix de Valois			
G Coutu	4575 Main Street	1,027	5,160
St-François de Montmagny			
Jean Paul Bolduc	Main Street	1,138	5,080
St-Hubert			
Côte St-Luc Building Corp	5875 Chambly Street	11,256	40,899
St-Hyacinthe			
Omer Bernier & Damien Lapalme	2195 Ste Anne Street	5,974	31,364
Les Centres d'Achats Beauward Ltée	Laframboise Boulevard	2,350	12,102
St-Isidore de Laprairie			
L C Lanctôt	St Régis Street	1,100	5,050
St-Jean			
Les Investissements Seigle Inc	320 Du Séminaire Street	6,584	35,730
St-Jean Port Joli			
Commission Municipale des loisirs	Collège Fleury (1/4/75–31/7/75)	3,086	3,703
St-Jérôme			
Caisse Populaire St-Jérôme	190 Parent Street (1/4/75–31/4/75)	2,370	889
	(1/5/75–28/2/76)	1,770	7,375
Évêché de St-Jérôme	236 du Palais Street	5,000	30,561
Évêché de St-Jérôme	236 du Palais Street (1/4/75–31/12/75)	600	2,125
Immeubles Jéromiens	221 Labelle Street (1/5/75–31/8/75)	700	1,260
La Société Immobilière Total Inc	225 du Palais Street	11,800	37,781
St-Laurent			
Beaufort Realties (1964) Inc	Isabey Street (1/7/75–31/-3/76)	21,450	21,003
Le Bazar Shopping Centre Inc	3700 Côte Vertu Street (15/5/75–31/3/76)	10,550	65,996
Les Immeubles Place St-Laurent Métropolitan Inc	100 Alexis Nihon Building	32,428	205,023
Liguro Investments Ltd	790 Laurentian Boulevard	3,648	23,464
Edouard Rapoport	645 Montée de Liesse Road	34,200	85,510
Edouard Rapoport	665 Montée de Liesse Road	39,495	65,171
Louis, David & Henry Schreiber	4750 Bourg Street	9,500	28,853
St-Léonard			
Fréchette Developments Corp	5135 Jean Talon Street East (1/1/76–31/3/76)	9,780	30,250
Maumax Properties Ltd	7500 Viau Street	31,185	168,908
St-Michel			
Ralph Lazar & Anne Smith	7640 St-Michel Boulevard	23,400	69,187
Ste-Adèle			
Mary Elizabeth Bridges & Robert de Tougerolles	110 Valiquette Street	2,230	12,303
Ste-Agathe des Monts			
Les Entreprises Shannard Ltée	65 A St-Vincent Street (1/4/75–30/4/75)	1,121	490
	(1/4/75–30/4/75)	2,191	959
Ste-Anne des Monts			
Guy Pelletier	Main Street	3,360	17,640
Ste-Foy			
Les Immeubles Delrano Inc	Place Laurier Shopping Centre	6,305	37,830
Les Immeubles Delrano Inc	Place Laurier Shopping Centre (10/11/75–31/3/76)	2,700	9,286
Les Immeubles Delrano Inc	Place Laurier Shopping Centre (1/7/75–10/11/75)	1,766	5,445
Les Immeubles Delrano Inc	Place Laurier Shopping Centre (1/4/75–31/8/75)	2,761	7,478
Mozart Ltée	Edifice le Grandin (1/11/75–31/3/76)	3,400	9,208
	(1/4/75–31/10/75)	3,400	11,939
Place Vieille Capitale Inc	2815 Laurier Boulevard	3,508	27,538
Place Vieille Capitale Inc	2815 Laurier Boulevard	10,033	66,418
Place Vieille Capitale Inc	2815 Laurier Boulevard (1/4/75–31/11/75)	868	4,948
Société Couillard & Ruel	Centre Innovation	4,915	29,457
Société Couillard & Ruel	Centre Innovation	11,086	66,627
Société Delta Inc	2875 Laurier Boulevard	6,100	49,715
Société Delta Inc	2875 Laurier Boulevard	3,475	20,995
Ste-Julienne			
Caisse Populaire Ste-Julienne	Cartier Street	1,098	5,400
Ste-Marie de Beauce			
Eugène Cliche	Marguerite Bourgeois Street	6,841	65,126
Mme L P Lacroix	226 Place de l'Eglise	2,349	13,859

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

RENTALS—*Continued*

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1975-76 Expenditures
			$
Quebec—Continued			
Ste-Thérèse de Blainville			
Dorais, Lamontagne et Desjardins	33 Blainville Street (1/6/75–31/3/76)	550	4,850
Entreprises C F G Inc	204 Labelle Boulevard	6,300	36,600
J G Filiatreault	50 Turgeon Street (1/4/75–31/5/75)	1,500	1,125
Les Immeubles Blainville	33 Blainville Street (1/4/75–30/4/75)	5,547	2,973
	(1/5/75–31/5/75)	2,226	1,577
	(1/6/75–31/3/76)	3,811	29,694
Rodrigue McCoke	88 Turgeon Street (1/4/75–31/8/75)	1,200	3,500
United Cast Co	101 Labelle Boulevard (1/12/75–31/3/76)	3,500	8,000
Ville de Ste-Thérèse	101 Labelle Boulevard (1/6/75–31/11/75)	3,500	12,000
Senneterre			
Charles Prévost	273 3rd Avenue	3,390	20,315
Sept-Îles			
Entreprises Cunial Ltée	361 Noel Avenue	3,350	28,475
Entreprises Cunial Ltée	350 Smith Street (1/2/76–31/3/76)	1,200	1,920
Entreprises Cunial Ltée	690 Laure Avenue	1,672	14,212
Entreprises Cunial Ltée	700 Laure Avenue	4,878	41,463
Entreprises Cunial Ltée	700 Laure Avenue	9,600	81,600
Entreprises Cunial Ltée	700 Laure Avenue (1/7/74–31/3/76)	5,050	84,672
	(1/4/75–30/9/75)	600	3,000
Radio Sept-Îles	106 Napoleon Street (1/1/75–31/3/76)	2,025	20,883
Shawinigan			
Caisse Populaire de la Cité de Shawinigan	1795 St-Marc (1/4/75–31/1/76)	1,384	3,706
Joseph Drolet	465 5th Street (1/10/75–31/3/76)	3,777	9,442
Evaluation St-Maurice	794 5th Street (1/4/75–31/8/75)	700	1,000
Fairway Corporation	Place Shawinigan (1/9/75–31/3/76)	200	1,400
Les Immeubles Gendron Inc	5642 14th Avenue	25,390	33,485
Metropolitan Life Ins Co	465 5th Street (1/4/75–30/9/75)	3,777	4,344
Société Pilston Inc	695 Station Avenue	9,221	56,946
Sherbrooke			
Bilsar Ltd	1335 King Street West	4,566	26,985
Paul Bourque	2385 Hertel Street	2,400	5,280
Centre Commercial Sherbrooke	437 King Street East	10,950	49,359
Commission Scolaire Catholique de Sherbrooke	95 Victoria Street (1/6/75–31/3/76)	19,380	40,375
Green Bridge Realty	25 Wellington Street	5,000	27,460
King Street Properties	2435 King Street West	2,370	16,788
Patrick Larkin	25 King Street West (1/5/75–31/3/76)	1,450	8,241
Sillery			
Wilfrid Desmond Rourke	1040 Belvedere Street	53,129	281,040
Pierre Tardif Inc	1120 Chemin St-Louis	2,440	22,290
Pierre Tardif Inc	1120 Chemin St-Louis	12,000	92,909
Pierre Tardif Inc	1120 Chemin St-Louis (1/1/76–31/3/76)	3,400	12,512
Sorel			
Les Placements Charlevoix	13A George Street	4,756	26,871
Terrebonne			
Ernest Beausoleil	878 des Seigneurs	2,122	10,397
Thetford Mines			
Edifive G F Enrg	Gosselin Building	2,444	12,709
Edifice G F Enrg	268 Notre Dame Street North (1/3/76–31/3/76)	1,004	669
Trois-Rivières			
Morgan Trust Co	Bonaventure Building (1/6/75–31/3/76)	1,200	5,500
	(1/4/75–31/5/75)	1,200	950
Morgan Trust Co	Bonaventure Building (1/4/75–31/1/76)	1,000	4,583
Place du Centre Trois-Rivières Inc	950 Royal Street	14,700	86,508
Pollack Properties Ltd	225 Des Forges Street	23,202	134,004
Quémont Investments Ltd	Royal Trust Building	3,737	19,316
Yrego Ltd	1554 Notre Dame Street	2,860	21,000
Val d'Or			
Yvon et Egide Dubé	550 3rd Avenue	5,798	27,538
Habitat Central Ltée	395 Central Street (1/4/75–31/6/75)	8,400	21,365
	(1/7/75–31/3/76)	8,400	32,760
Valleyfield			
Centre Valleyfield Ltd	50 Dufferin Street	5,495	26,970
Verdun			
Metropolitan Structures of Canada Ltd	800 Golf Road	5,000	157,687
Metropolitan Structures of Canada Ltd	1000/12/14/62 Golf Road	29,820	126,197
Verchères			
Caisse Populaire de Verchères	2 Provost	1,100	5,500
Village des Hurons			
Succesession J A Vincent	Village Huron (1/4/75–31/12/75)	2,010	3,995

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

RENTALS—*Continued*

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1975-76 Expenditures
			$
Quebec—Concluded			
Ville St-Georges			
Benoit Morin	Ville St-Georges	1,200	6,194
Les Immeubles Cliche	473 1st Avenue (1/7/75 31/3/75)	6,536	29,412
Westmount			
Palevski Alper Feinstein & Chodos	4018 Ste Catherine Street West	12,973	58,379
Services des Ondes Ltée	3665 Ridgewood	92	5,000
Toulon Construction Ltée	4018 Ste Catherine Street West	5,000	36,973
Value Development Corp	4221 Ste Catherine Street West	4,097	27,825
Value Development Corp	4225 Ste Catherine Street West	10,582	87,500
Quebec—Capital Region			
Aylmer			
Vanier Leaseholds Ltd	"Les Galeries Aylmer"	4,789	26,341
Buckingham			
La Fabrique de la Paroisse St Gregoire de Nazianze	150 McLaren Street (1/4/75–30/4/75)	2,522	841
Campbell's Bay			
V D R Mousseau	Mousseau Building (27/6/75–25/3/75)	891	300
J Ranger	Mousseau Building (26/7/75–31/3/76)	891	2,744
Gatineau			
Mrs A Rouleau	Capri Club (1/4/75–30/9/75)	3,348	6,323
Hull			
Gilbert Brisson	Cote Building	8,110	15,003
Brontor Inc	Fontaine	216,342	1,011,823
Centre d'Achats Cartier Ltée	Place Cartier	5,710	31,405
La Commission scolaire regionale de L'Outaouais	Polyvalente de Hull	430,000	1,956,348
Duroc Enterprises	Place Vincent Massey	306,836	1,339,112
Eurocommerce Realty	Achbar Building (1/4/75–30/11/75)	1,320	5,280
Granum Ltd	Connor Building (1/4/75–30/4/75)	129,588	16,072
Lariviere Roland	Lariviere Building	23,663	63,890
Marcel Legris and Bernard Deriger	C K C H Building	6,192	38,081
Les Immeubles Themis	Themis Building	1,277	6,039
M J G Mallette, Controller Gatineau Westgate (1974) Inc	73 rue Laurier	3,000	9,000
National Capital Commission	Woolworth Building (1/4/75–30/11/75)	12,910	25,894
National Capital Commission	Connor Building (1/5/75–31/3/76)	129,588	176,793
Lucerne			
Collette Brazeau St Gelais	St Gelais	7,377	19,028
Mont Laurier			
Les Galeries du Boulevard Inc	515 Boulevard Paquette	3,060	16,830
Mrs E D'Aoust	671 Rue de la Madone (1/4/75–30/6/75)	1,250	1,500
Noranda			
Jean Pierre Bonneville	Glenor Building	3,747	15,363
Point Gatineau			
John Assad	131 Greber Boulevard	15,158	48,506
Rouyn			
Immeubles D L Inc Raoul Laquerre (P/A)	15 Gamble Street	8,592	48,717
Shawville			
Mr Moses Litwack	Victoria Street Post Office	2,220	13,664
Saint-André-Avelin			
Le Centre D'Accueil La Petite Nation	76 Rue St André (1/4/75–30/11/75)	125	125
Ontario—Capital Region			
Bells Corners			
Armand Lanctot (R W Ashton Assignee)	Postal Station H (1/4/75–29/2/76)	6,181	26,888
Glenview Management Ltd	Walburn Building	18,276	105,087
Brockville			
Industrial Avenue Realties Ltd	Brockville Shopping Centre	37,136	42,600
Cornwall			
Cornwall Columbus Club	Knights of Columbus	9,845	47,000
Corporation of the City of Cornwall	340 Pitt Street	9,305	45,900
Mr Howard Lough	Lough Building (1/4/75–30/11/75)	3,026	
	(1/12/75–31/3/76)	4,270	19,695
Royal Bank of Canada	Royal Bank (1/4/75–30/9/75)	2,700	1,800
132 Second Street East Inc	132 Second Street	19,393	93,858
Delta			
Kigiak Management and Development	Main Street	1,110	6,131
Hawkesbury			
Commercial Builders (Ontario) Ltd	Walker Building	2,846	18,516
Kanata			
Admiral Leaseholds Ltd	Kanata Industrial Mall	46,083	114,747

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

RENTALS—*Continued*

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1975-76 Expenditures
			$
Ontario—Capital Region—Continued			
Lyndhurst			
Mrs D Lawlor	Webster Building	1,170	5,500
Maxville			
W R MacEwen Ltd	Post Office	1,100	6,150
Navan			
W R MacEwen Ltd	Post Office	1,100	5,740
Ottawa			
Aberdeen-Preston Holding Ltd	Smith Transport	10,983	33,550
Abrams Realty	Abrams Building	30,339	116,186
H Addleman, A D Addleman & I Betcherman	Betcherman Building (1/4/75–30/6/75)	4,453	3,340
Admiral Leaseholds Ltd	Carleton Refrigeration (1/4/75–30/9/75)	70,296	
	(1/10/75–31/3/76)	68,748	217,417
Admiral Leaseholds Ltd	Lancaster Building	49,792	121,398
Admiral Leaseholds Ltd	Metro Centre Block C (1/5/75–31/3/76)	65,516	181,408
Admiral Leaseholds Ltd	1117–1125 Newmarket	19,047	51,713
Admiral Leaseholds Ltd	Tippett-Richardson	71,336	132,328
H Ala-Kantti & J Liff (c/o A R C Investments)	Ala-Kantti-Liff Building	12,916	90,683
270 Albert Realty Ltd	Martel Building (1/4/75–30/9/75)	126,095	
	(1/10/75–31/3/76)	127,377	890,309
Algonquin College	Colonel By Campus	31,514	114,050
Ambassador Realty Co Ltd	185 Somerset	6,176	27,174
Ambassador Realty Co Ltd	Queensway Towers	20,118	90,531
R W Ashton	Ashton Press	31,940	86,665
G Aselford Ltd & J Walton Martin Ltd	Aselford-Martin Building	67,050	435,030
G Aselford Ltd & J Walton Martin Ltd	Queen Street West	23,888	93,246
J Assad	Julianna Apartments (1/4/75–31/12/75)	2,055	9,787
E W & T C Assaly	1305 Richmond Road	6,907	35,226
Athlone Investment Ltd	Brill's Interior	6,226	12,452
Beach Foundry Ltd	Beach Foundry	3,500	14,350
R A Beamish Stores Co Ltd	Beamish Building	22,558	99,819
Bechard Investments North Bay Ltd	National Drug Building	28,300	81,502
Billcliff Ltd	Billcliff Warehouse	37,357	54,923
Billcliff Ltd	R C A Victor	16,000	28,267
Bona Building & Management Co Ltd	Vanier Building	128,100	655,860
Boyd Moving & Storage Ltd	Boyd Building	13,277	29,077
P E Brule Co Ltd	1501 Sieveright Road	11,441	28,602
Cadillac Commercial Properties	Cumberland Place	167,321	1,047,952
Cadillac Development & Tergan Developments Ltd	Keyes Supply (1/4/75–15/4/75)	25,011	2,342
Campeau Construction Co Ltd	Centennial Towers	359,165	1,604,718
R Campeau & A Cadieux (c/o Campeau Construction Ltd)	Colonel By Towers	24,923	126,373
Campeau Corporation Ltd	Journal 2 (1/4/75–16/4/75)	270,849	
	(17/4/75–29/10/75)	285,484	
	(30/10/75–31/3/76)	286,924	2,046,569
Campeau Corporation Ltd	Journal Tower (New)	225,051	1,406,569
Campeau Corporation Ltd	Tower A Place de Ville	225,943	1,350,913
Campeau Corporation Ltd	Tower B Place de Ville	294,433	1,721,797
Campeau Corporation Ltd	Tower C Place de Ville	540,070	3,247,066
Campeau Corporation Ltd	Centre Block Podium Place de Ville	53,324	321,156
Canadian General Electric Co Ltd	C G E Building	13,698	21,101
Canadian Teachers Federation	Trafalgar House	5,684	31,759
Carleton University	St Patricks College (5/5/75–5/8/75)	8,356	7,050
Carlingwood Shopping Centre Ltd	Carlingwood Shopping Centre	20,000	86,828
Carlingwood Shopping Centre Ltd	Postal Station J	10,405	30,874
A A & A B Carswell	Carswell Building	8,200	18,333
Cebow Holdings Ltd	Cebow Building	21,516	99,308
Chomley Investments Ltd	Chomley Building	113,789	813,591
J D Cipera (Fitzsimmons Adams & Co Ltd P/A)	American Can Building	45,838	63,043
J D Cipera	Sovereign Building	2,784	12,528
City Centre Development (Ottawa) Ltd	City Centre	81,949	301,573
Commerce City Investments	Commerce City Warehouse (5/8/75–31/3/76)	14,812	36,023
Connelly Building (c/o Bank of Nova Scotia)	Connelly (Kaladar)	23,393	35,323
331 Cooper Ltd	Nicol Building	24,250	102,773
J E Copeland	Copeland Building	55,000	230,000
Corbert Investments	Corbert Building	6,463	28,760
Corbert Investments	Shirden Building (1/4/75–31/10/75	9,936	20,203
G A Crain & Sons Ltd	Crain Building	5,800	22,435

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

RENTALS—*Continued*

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1975-76 Expenditures
			$
Ontario—Capital Region—Continued			
Ottawa—*Continued*			
Cross Canada Flights Ltd	Cross Canada Flights Hangar	28,346	131,088
Cyrand Investments (Canada Permanent Trust P/A)	Century Building	125,325	612,583
D M & M Realty	2378 Holly Lane	52,568	206,342
Darmont Holdings	Darmont Building	12,666	42,426
Dustbane Enterprises	25 Pickering Place	14,300	70,360
Dustbane Enterprises	Tarbox Building	10,520	25,280
J B Ebbs (President Prescott Realty Ltd)	427 Preston Street	3,265	17,565
200 Elgin Ltd	Elgar Building	118,330	445,005
Existing Enterprises Ltd c/o A I Rosenberg	Sanitary Laundry (1/8/75–31/3/76)	40,285	113,051
Fenton Realty Ltd	Wesley Building	1,600	7,860
C A Fitzsimmons & Co (Agent for Hydro Electric Commission of the City of Ottawa)	Ottawa Electric	3,561	16,024
J Freedman (P/A: Equity Management International Ltd)	R C M P Workshops	42,016	124,916
J Freedman Lehnorff & Second (Canada) Ltd	United Trust	10,006	50,451
R M Gencher	Genco Building	1,945	15,365
Gerku Investments	National Museum	121,139	256,019
Gillin Engineering & Construction Ltd	Gillin Building	88,974	341,770
Gillin Engineering & Construction Ltd	Sir Richard Scott (1/4/75–31/5/75)	208,500	
	(1/6/75–31/3/76)	214,440	1,308,131
H & L Goldstein, I Shalon & M Feig	Goldstein Building	35,074	162,093
Granum Ltd	Jelnor Building	25,997	138,681
H M Grant Ltd	Grant Unsworth	13,804	32,315
Greenside Developments Ltd	Fraser Building	65,389	194,859
M Heit (H J & S Litwin P/A)	Ottawa Motor Sales	29,700	36,812
Holcan Ltd	Trebla Building	128,658	659,408
Immeubles Laurentian Realties	Bourque Memorial	277,149	740,583
Immeubles Laurentian Realties	Sir Wilfred Laurier	311,862	1,024,067
Instant Offices Ltd	Tower A Place de Ville	8,893	51,833
International Development Research Centre	60 Queen Street	14,369	91,101
Irvok Investments	Dibblee Building	19,766	75,776
Jelnor Holdings Ltd	Kelly Building	19,735	82,298
Journal Publishing Co	Journal Building (New)	13,866	81,463
G Karabineris	Shirden Building (1/11/75–31/3/76)	9,936	20,498
Kenting Earth Sciences Ltd	Spartan Hangar	16,573	35,000
Killeany Corporation Ltd	Killeany Place (25/4/75–31/3/76)	107,587	696,315
Labour Centre C L C	C L C Building	5,429	29,623
Lander Holdings Ltd	Royal Trust	3,151	16,869
Landis Realty Ltd	Maple Leaf	16,133	37,018
Levine Realty Co Ltd Canada Permanent Trust Co (Assignee)	Brunswick Building	43,630	159,344
Lieff Holdings Ltd	Allstate Building (1/8/75–31/3/76)	3,976	11,663
L'Institut Canadien Français d'Ottawa	French Canadian Institute	5,808	25,991
3 M Construction	2413 Holly Lane	16,972	71,622
Manufacturers Life Insurance Co	Pickering Building	99,769	513,466
T E McLaughlin Developmnt Assoc Ltd	Temdal Building	4,454	23,829
McRae Holdings Ltd	Imperial Building	10,780	56,465
M E P C Canadian Properties Ltd	Spartan Building	20,399	94,178
1926 Merivale Road Ltd	1926 Merivale Road (16/8/75–31/3/76)	29,807	69,168
Merkburn Holdings Ltd	Liverpool Court	9,000	25,151
Merkburn Holdings Ltd	Liverpool Court No 2	31,484	115,097
Metcalfe Realties	Burnside Building	11,845	62,976
Metcalfe Realties	Fuller Building	54,343	243,925
Metcalfe Realties	MacDonald Building	99,070	631,991
Metcalfe Realties	Metcalfe Building	107,328	554,741
Metcalfe Realties	Varette Building	47,105	268,324
Metropolitan Life Insurance Co	Metropolitan Life Building	20,265	97,673
Logawi Holding Ltd c/o Metropolitan Trust Co	Palef Building	26,122	135,984
Micro Systems Interests Ltd	I G A Building (1/4/75–31/7/75)	23,036	31,866
G Muzzin	1485 Star Top Road	71,658	13,740
Narono Holdings Ltd	Export Development Building	140,949	766,281
Narono Holdings Ltd	Narono Building	109,490	505,968
National Arts Centre Corporation	66 Queen Street (1/8/75–31/3/76)	4,476	18,011
National Capital Commission	Canada Permanent Trust Building	12,000	55,800
National Capital Commission	Canadian Government Conference Centre	88,815	227,404
National Capital Commission	7 Murray Street	16,454	25,341
National Capital Commission	O'Keefe Warehouse	81,059	166,281
N D M Leaseholds	Bankal Building (1/4/75–31/12/75)	9,993	35,736
N D M Leaseholds	Commonwealth Building	11,802	51,113
N D M Leaseholds	Laurier O'Connor	16,226	87,468

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

RENTALS—*Continued*

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1975-76 Expenditures
			$
Ontario—Capital Region—Continued			
Ottawa—*Concluded*			
N D M Leaseholds	Teron Building	25,730	120,492
Nesrallah Investment Co Ltd	Laurentian Towers	7,173	42,141
Northern Electric Co Ltd	I G A Building (1/8/75–31/3/76)	23,036	63,732
North Cooper Ltd	Halifax Building	21,555	118,553
Ogilvys	Ogilvy Annex	27,610	123,989
Olympia York Development Ltd	L'Esplanade Laurier (1/5/75–30/6/75)	412,669	
	(1/7/75–31/3/76)	841,567	4,961,426
Olympia York Development Ltd	Place Bell Canada	433,979	2,625,425
Ottawa Commercial Realties	Berger Building	183,726	904,929
Ottawa Commercial Realties	Canadian Building	198,675	685,721
Ottawa Commercial Realties	National Building	131,140	608,129
Ottawa Elgin Investments	Lord Elgin Plaza	20,138	166,805
Ottawa Elgin Investments (Canada Permanent Trust Co Assignee)	Lord Elgin Plaza	225,787	1,242,453
Ottawa Montreal Enterprises	Totem Lanes	61,773	221,861
P & L Developments Ltd	Allstate Building (7/4/75–31/7/75)	3,976	5,524
L & S Progosh (c/o A H Fitzsimmons & Co Ltd)	Progosh Building (1/4/75–31/7/75)	30,106	26,995
L & S Progosh (P/A A H Fitzsimmons & Co Ltd)	Progosh Building (1/8/75–31/3/76)	30,106	53,990
Queenswest Developments Ltd	Liverpool Court No 3	31,947	137,835
Queenswest Developments Ltd	1159 Newmarket Street	14,558	34,939
K Radnoff in Trust (c/o Naftel Enterprises)	Greenburg Building	4,626	23,331
161 Realty Ltd	Sir Guy Carleton Building	178,985	804,230
381 Realty Ltd	Kent Professional Building	16,530	101,438
Regin Properties Ltd	Concord Building	64,715	282,088
Retno Ltd	G M A C Building	3,620	21,455
Riverside Terrace Ltd	Kenson Building	27,796	147,878
Riverside Terrace Ltd	Pebb Building	27,492	136,088
Riverside Terrace Ltd	Riverside Medical Building	10,164	55,058
A I Rosenberg & M Rosenblood	Sanitary Laundry Building (1/4/75–31/7/75)	40,285	52,370
Rockford Developments Ltd (c/o Triumph Management)	Kent Albert Building	147,459	687,869
Royal Canadian Legion	Legion Building (4/4/75–31/3/76)	19,206	133,184
Royal Ottawa Hospital Board Of Trustees	Royal Ottawa Hospital (1/1/76–31/3/76)	2,730	6,196
Sanco Ltd	Trafalgar Building	21,774	93,599
Sardina Investments Ltd	Bonaventure Building	60,000	345,827
S B I Management Ltd	Billings Bridge Plaza	24,000	92,800
S B I Management Ltd	S B I Building	147,708	894,590
Secemb Investments Ltd (c/o Regent Vending Machines)	Johannsen Building	19,580	26,041
S Shabinsky, D Reid, S Greenberg, H Cohen, M Feig & H Goldstein (c/o Devonshire Investments Ltd)	O'Connor Building	59,500	284,436
Sheffield Industrial Park Ltd	717 Belfast Road	12,369	68,030
	Brock Building (21/1/76–31/3/76)	22,000	12,767
Shenkman Corporation Ltd	Shenkman Building	7,044	28,176
Shiriden Investments	Majestic Building	23,025	101,036
171 Slater Realty	Vanguard Building	151,484	797,195
Sperry Gyroscope	Sperry Gyroscope Building	22,000	72,160
St Lukes Lutheran Church	St Lukes School	8,000	29,600
Standard Life Assurance Co	Congill Building	189,092	1,079,272
N Swedko In Trust	Betcherman (1/7/75–31/3/76)	4,453	16,699
Trebla Investments Ltd	Trebla Building	3,155	14,166
Uni-Form Properties Ltd	79 Bentley Avenue (1/6/75–31/3/76)	42,529	143,535
Uni-form Properties Ltd	Uni-Form Building	30,437	89,789
Union du Canada Assurance	Union du Canada Building	49,200	241,898
Union Properties (Ontario) Ltd	Union Electric	28,628	109,667
Uniprop Holdings	Empire Building (1/4/75–31/1/76)	17,174	
	(1/2/76–31/3/76)	12,378	75,562
Urbanetics Ltd	Language Building	15,900	63,600
Vedic Investments Ltd (c/o Rudberg Development Corporation (1972))	Vedic Building	23,553	120,120
Warner (Ottawa) Realty Ltd	Warner Building	58,263	120,604
Westcliff Investments	Westcliff Building (1/4/75–31/7/75)	9,522	
	(1/8/75–31/3/76)	10,434	28,522
Zeev Vered Besner	Vered Building	35,571	189,231
Pembroke			
Juno Developments Ltd	Pembroke Mall	4,708	22,783
Perth			
P & B Building (c/o S Progosh) South Side	Lansdowne St	14,000	43,404
Sarsfield			
A Belanger	Greenwood Cheese Building	9,211	23,027
Smith Falls			
Pepperidge Properties Ltd	25 William St	5,475	27,204

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

RENTALS—*Continued*

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1975-76 Expenditures
Ontario—Capital Region—Concluded			
Vanier			
Bona Building & Management	Place Vanier Tower A	183,297	969,410
Bona Building & Management	Place Vanier Tower B	215,720	1,128,445
Bona Building & Management	Place Vanier Tower C (1/4/75–11/8/75)	87,048	
	(12/8/75–31/3/76)	89,221	640,612
L Damphouse	Damphouse Building	9,630	21,667
Langelier Karate Dojo Co Ltd	D P W Sculptress's Workshop (8/4/75–31/3/76)	3,058	7,641
Levinson—Viner Ltd (In Trust)	McArthur Shopping Centre	1,560	8,398
Williamsburg			
Kigiak Management Development	Post Office	1,110	6,000
Ontario			
Agincourt			
Auram Properties & Developments	2918 Sheppard Avenue East	1,381	11,388
Ajax			
Steevad Investments Ltd	174 Harwood Avenue South	2,478	15,988
Alton			
M J Cameron	Queen Street	1,200	5,100
Amherstview			
J Earl McEwan Ltd	Amherstview Shopping Centre	1,051	5,700
Aylmer			
B W Anderson	52A Talbot Street East	1,200	7,200
Barrie			
Board of Governors Of Georgian College Of Applied Arts	136 Bayfield Street	1,192	11,251
Civic Square Towers (Barrie) Ltd	70 Collier Street	6,310	21,123
Consolidated Building Corporation Ltd	Store #2 Barrie Shopping Plaza	3,500	13,125
Marathon Realty Company Ltd	136 Bayfield Street	20,964	151,576
Oro Investments Ltd	114A Dunlop Street East (1/4/75–31/8/75)	800	2,500
Scanti-Investments Ltd	320 Bayfield Street (1/4/75–31/10/75)	2,550	8,925
Belleville			
Harwest Incorporated	3 Applewood Drive	7,195	46,635
N S Investments	133 Dundas Street East	6,117	30,609
Olympia & York Developments Ltd	494 Dundas Street East	61,000	234,920
Pan Properties Ltd	220 Adam Street	8,000	20,000
S & A (Belleville) Investments Ltd	257 North Front Street	6,375	9,210
Blenheim			
Town of Blenheim	Post Office	3,500	10,000
Bramalea			
The Corporation of The Township of Chinguacousy	150 Central Park Drive	6,410	60,190
Brampton			
Alliance Building Corporation & Brysan Industrial Developments	158 Kennedy Road South	10,287	32,918
Baycrest Consolidated Holdings	24 Queen Street	12,743	24,893
George Street Investments	20 Nelson Street	6,291	38,023
George Street Properties Of Brampton Ltd	41 George Street	7,388	40,805
Imperial General Properties Ltd	14 Nelson Street (16/4/75–31/8/75)	1,574	3,938
Rowland Packaging Supplies Ltd	40 Bramsteel Road (15/11/75–31/12/75)	8,800	3,700
Burlington			
John Dimas	15 Plains Road West (1/2/76–31/3/76)	2,330	3,301
Gazit Construction Ltd	Gazit Plaza Guelph Line (1/2/76–31/3/76)	2,280	3,287
J J H Drafting Services Ltd	440 Elizabeth Street	3,910	18,700
Marydale Construction Company Ltd	4043–4045 New Street	5,606	34,803
Cambridge			
Jose Martin & John Serpa	117 Main Street (1/1/76–31/3/76)	1,000	1,750
Thomas Watson	35–37 Dickson Street	7,400	31,142
Chatham			
Brad-Lea Meadows	615 Grand Avenue	1,000	5,100
Collingwood			
N A Atkinson Ltd	13 Hurontario Street	4,670	24,807
Clare A Trott	72 Hurontario Street (1/4/75–31/5/75)	1,800	975
Concord			
Bonneville Homes Ltd	Highway 7 & Keele Street	3,076	16,330
Don Mills			
Danforth Holdings Co (1966)	220 Lesmill Road	51,597	105,556
Denforth Holdings Co (1966)	236 Lesmill Road	13,700	47,448
Olympia & York Developments Ltd	789 Don Mills Road	133,155	895,311
Olympia & York Developments Ltd	24 Ferrand Drive	52,780	360,761
Radio Properties Ltd	15 Dyas Road	5,268	20,559
75 The Donway	75 The Donway West	20,530	186,792
John A Watt	26 Lesmill Road	13,656	43,224

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

RENTALS—*Continued*

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1975-76 Expenditures
			$
Ontario—Continued			
Dorchester			
Harold E Dundas	Post Office	1,569	5,600
Dowling			
Dowling Shopping Centre Ltd	Highway 44	1,336	6,841
Downsview			
Deltan Realty Ltd	1055 Wilson Avenue	1,070	8,848
Willie Fleischer & Mildred Fleischer	155 Martin Ross Avenue	21,400	38,238
Thursday Holding Corporation Ltd	2950 Jane Street	6,300	48,009
W A Construction Co Ltd	960 Alness Street (1/3/76–31/3/76)	10,914	2,092
W A Construction Co Ltd	4478 Chesswood Drive	4,720	22,823
W A Construction Co Ltd	1101 Finch Avenue West (4/1/75–31/10/75)	5,586	17,107
Dryden			
Winfield Management Ltd	U I C Building	2,013	18,117
Ear Falls			
Stanley Leschuk	Post Office	2,491	14,946
Emo			
Fred Klug Ltd	Front Street Post Office	1,110	5,999
Etobicoke			
Bloor Islington Office Centre	56 Aberfoyle Crescent (1/10/75–31/3/76)	3,622	15,089
Canadian Trotting Association	233 Evans Avenue (1/4/75–31/12/75)	1,100	4,579
Jericho Investments Ltd	4975 Dundas Street West	3,200	143,458
The Manufacturers Life Insurance Company	2 Eva Road	5,099	36,251
Pop Shoppes of Canada	365 Evans Avenue	2,276	10,925
Sherway Centre Ltd	25 The West Mall	1,670	15,863
Fonthill			
George & Lloyd Wilson	61 Pelham Street	1,549	6,192
Fort Frances			
Canadian Imperial Bank of Commerce	N H & W Building	1,876	10,008
Galt			
Marathon Realty Company Ltd	150 Main Street	997	6,430
Guelph			
Armel Properties Ltd	121 Quebec Street	3,952	20,804
Bowes & Cocks Ltd	162 Woolwich Street	2,040	9,180
Chickadee Investments Ltd	485 Speedvale Avenue East	1,482	10,450
Corporation Of Ignatius College	Canfarm	50,136	139,903
Dralon Investments Ltd	2 Quebec Street	1,440	9,787
Guelph Cartage Company	62 Dawson Road (1/12/75–31/3/76)	5,272	2,580
Guelph Terminal Warehouse Company Ltd	71 Dawson Road	19,088	20,997
Shean F Rea	385 Woolwich Street	11,175	50,733
South Park Investments Ltd	2 Quebec Street	4,096	25,816
Ellsworth Sutton	371 Waterloo Avenue (1/5/75–31/3/76)	4,400	7,700
Hamilton			
Auram Construction Ltd	845 Upper James Street	9,561	56,001
W R Chilman Ltd	719 Main Street	4,871	32,328
Cutaia Investments Ltd	25 Main Street	6,225	45,066
Family Realty Ltd	1038 King Street West	6,541	15,300
First Phase Civic Square Ltd	100 King Street West	17,480	113,923
Frasmet Holdings Ltd	14–20 Hughson Street	7,389	48,480
The Hamilton Harbour Commission	585 Wentworth Street	26,250	7,063
Harjer Corporation Ltd	199 Parkdale Avenue North	2,937	16,343
Harnox Holdings Ltd	1051 Upper James Street	8,002	50,687
Lapcevich Enterprises Ltd	256 Kenilworth Avenue North	1,269	7,800
Macedon Investments Ltd	11–19 Rebecca Street	34,699	238,440
New Undermount Investments Ltd	135 James Street South	27,089	131,493
One Hundred Market Ltd	118 Market Street	77,644	170,760
Richwill Investments Ltd	21 Hunter Street East	4,284	22,285
D Vertlieb, A Vertlieb & H V Bordonaro	201 Robert Street	7,400	14,800
Yorkfield Agencies Ltd	19 Hess Street	1,200	7,200
Hannon			
Mrs Sheila White	Dartnell Road	1,051	5,400
Ilderton			
Allen R Meredith	Main Street	979	5,825
Kenora			
Bergman Builders Kenora Ltd	U I C Building	3,631	23,601
Kingston			
Edifax Development Company Ltd	385–387 Princess Street	16,384	103,315
Greenwood Brothers Ltd	382 King Street East	5,766	37,956
Greenwood Brothers Ltd	398 King Street East	1,600	8,784
Greenwood Brothers Ltd	51 Queen Street	10,685	39,895
Sedmar Company Ltd	310 Bagot Street (1/4/75–31/8/75)	1,100	3,208

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

RENTALS—*Continued*

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1975-76 Expenditures
			$
Ontario—Continued			
Kingston—*Concluded*			
George Senis	LaSalle Park Plaza (1/2/76–31/3/76)	950	1,188
Steve Touris	791 Princess Street (5/12/75–31/3/76)	8,382	18,927
Tower Investments	797 Princess Street	5,880	30,227
Uscan Development Corporation Ltd	395–397 Princess Street	5,480	24,423
T J Zakos	336 Alfred Street	4,048	17,927
Kitchener			
The Corporation Of The City Of Kitchener	Bridge Street	2,400	9,360
Corvest Builders	100 Highland Road	5,735	32,440
Kaiser Investments Ltd	151 Frederick Street	4,663	30,051
Marathon Realty	30 Duke Street	41,206	218,384
M S K Developments	22 Frederick Street	5,825	29,769
Margaret Schiketanz	582 Frederick Street (1/1/76–31/3/76)	2,009	3,093
Richard Wilkans	139 Ardelt Avenue	23,772	30,481
Windale Services & Enterprises Ltd	655–659 King Street East	9,205	40,360
Christean Zepf	2295 Kingsway Drive	4,620	5,025
Langton			
Charles & Julia Callens	Albert Street (1/3/76–31/3/76)	1,500	555
Lambeth			
Sydney S Newman In Trust	Post Office	1,865	11,190
LaSalle			
Martin Rohats & Mary Rohats	1579–99 Front Street	3,118	18,000
Leamington			
Leamington Distributors Ltd	26 Oak Street East	1,826	7,728
Listowel			
Five Eight Five Richmond Ltd	242 Inkerman Street	3,010	17,120
London			
Argyle Mall Management Ltd	1925 Dundas Street	2,000	13,000
Aziz Food Corporation	2 Bathurst Street (1/6/75–31/3/76)	945	4,528
Capital Diversified Industry	195 Dufferin Street	2,573	11,664
Cities Heating Company Limited	120 Carling Street	5,485	28,367
Forthbridge Developments Ltd	197 York Street	2,055	21,608
High Point Management Services Ltd	186 King Street	7,658	34,000
Honeywell Information Services	495 Richmond Street (1/9/75–31/3/76)	888	3,601
Huron Park Medical Dental Centre (1971) Ltd	648 Huron Street	5,393	33,981
I B M Canada Ltd	781 Richmond Street	9,200	33,338
Link Holdings Ltd	539 Richmond Street	16,300	24,400
London Medical-Dental Building Ltd	111 Waterloo Street	23,790	156,433
Nalba Merchandising	Treasure Island Plaza	1,260	7,371
Etta Nelson	744 Dundas Street	3,000	6,000
Oakport Developments Ltd	205 York Street	13,860	76,251
Oxlea Investments Ltd	383 Richmond Street	31,103	138,510
Oxlea Investments Ltd	195 Dufferin Avenue	20,036	135,832
Park Mall Developments	152 Newbold Court (5/11/75–31/3/76)	4,914	11,961
Postian Realty Ltd	395–401 Dundas Street	2,674	14,048
Postian Realty Ltd	404 King Street	1,569	6,600
Sil-Joe Holdings	520 Wellington Street	4,550	18,762
Sutherland Properties	495 Richmond Street	1,502	10,844
John Thiel Real Estate Ltd	366 Oxford Street East	3,840	27,963
245 Pall Mall Incorporated	245 Pall Mall Street	11,200	67,198
Western Holdings (London) Ltd	1106 Dearness Drive	3,350	6,667
Malton			
Department of Transport	Malton Airport	18,633	67,930
Marathon Aviation Terminals	Air Cargo Building "B"	3,725	16,733
Wig-Mar International Investments Ltd	Air Cargo Building "B"	8,770	54,077
Marathon			
The Corporation of the Town Of Marathon	Gilbert Street	2,670	10,502
Markham			
River Dell Holdings Ltd	72 Wellington Street West	1,101	5,633
Midland			
Midcourt Investments	522 Elizabeth Street	1,225	8,010
Milliken			
D Maduri, G Maduri, V Maduri & B Maduri	Kennedy Road (1/4/75–31/8/75)	1,305	2,080
White Towers Ltd	Kennedy-Lee Plaza	1,295	5,222
Milton			
Alliance Building Corporation Ltd	315 Steeles Avenue	2,000	12,144
Brian Best And Freda Best	310 Main Street	1,500	11,280
Mississauga			
Aldean Holdings Ltd	1310 Dundas Street East	9,729	12,864
Charterways Company Ltd	6205 Airport Road	3,458	16,533
Clarkson Holdings Ltd	Clarkson Road and Balsam Crescent	7,175	17,800

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

RENTALS—*Continued*

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1975-76 Expenditures
			$
Ontario—Continued			
Mississauga—*Concluded*			
Crystaplex Plastics Ltd	1825 Dundas Highway East (1/4/75–31/1/76)	4,469	7,029
Dundas Sheppard Square Ltd	20 Dundas Street East	3,705	21,577
Favourite Investments	6465 Airport Road	10,956	56,104
Hipson Forwarding Company Inc	7500 Kimbel Street (1/11/75–31/3/76)	19,150	33,333
S B McLaughlin Associates Ltd	55 City Centre Drive	14,141	103,987
Mississauga Lands	3025 Hurontario Street	19,406	166,513
Richill Construction Ltd	1256 Crestlawn Drive	10,076	15,871
Sardina Investments Ltd	2525 Dunwin Drive	4,681	8,894
Towers Department Stores Ltd	3100 Dixie Road North	2,858	19,900
Mount Hope			
H Booker & A Booker	Airport Road	1,220	7,015
New Liskeard			
Leonard A Wilson	Department of Agriculture and Veterans Affairs Building (1/10/75–31/3/76)	741	2,500
Newmarket			
Baccarat Developments Ltd	713 Davis Drive	1,596	9,177
Edelstein Construction Ltd	185 Main Street	4,740	29,838
Niagara Falls			
Harry M Chesher Inc	4701 St Clair Avenue	2,434	12,000
Wanda Solomon	4841 Victoria Avenue (1/4/75–30/9/75)	1,100	2,040
Niagara-On-The-Lake			
Ruth Kaumeyer	69 Queen Street	2,462	7,392
Nobleton			
Greater Vaughn Developments Ltd	Shopping Plaza (1/2/76–31/3/76)	2,400	2,240
North Bay			
Discount Cash & Carry Ltd	Post Office	3,780	14,931
Fraser McIntyre Buildings Ltd	Department of Commerce Building	2,600	16,776
Hilre Investments Ltd	195 First Avenue	3,601	26,936
Hilre Investments Ltd	555–579 Fraser Street	6,032	42,224
Norval			
C D Carney	Main & Adamson Streets	1,078	5,600
Oak Ridges			
Sanmal Investments	Oak Ridges	1,535	11,593
Oakville			
Agri Holdings Ltd	345 Lakeshore Road	1,420	5,858
Orangeville			
Duffin Creek Estates Ltd & Golden Holdings Ltd	29 Centennial Road	4,270	16,141
Orillia			
Ross & Robert Sanderson Realty Ltd	26 Colborne Street	6,650	24,631
Oshawa			
Campeau Corporation	Bell Canada Building (1/4/75–31/8/75)	1,688	5,006
The Corporation Of The City Of Oshawa	50 Centre Street	8,284	47,916
Lanwell Investments Ltd	44 Bond Street West	37,176	227,527
Select Properties Ltd	200 John Street (1/11/75–31/3/76)	1,110	4,782
Peterborough			
Affiliated Realty Corporation Ltd	212 Brock Street	2,040	9,350
Marathon Realty Company Ltd	Peterborough Square (1/12/75–31/3/76)	1,700	3,055
Red Lake			
Andrew Novak	Howey Street Post Office	1,950	11,056
Rexdale			
Allied Investors Enterprises Ltd	1686 Albion Road	7,481	52,553
Kellogg Salada Canada Ltd	6700 Finch Avenue West (1/2/76–31/3/76)	1,000	1,167
Richmond Hill			
Eagle York Enterprises	10077 Yonge Street (1/7/75–31/3/76)	1,404	5,437
St Catharines			
Corblock (Phase L) Ltd	80 King Street (1/10/75–31/3/76)	1,018	5,348
Grantham Shopping Plaza Ltd	366 Scott Street	8,000	24,000
Hector Holdings Inc	195–196 King Street	10,430	59,556
Thomas & Lucy LaFlamme	22 Lock Street	1,200	6,000
Landridge Holdings Inc	43 Church Street	3,600	19,827
Lincoln Trust & Savings	60 James Street (1/3/76–31/3/76)	3,000	1,577
New Court Developments	110 James Street (15/3/76–31/3/76)	2,200	607
Peach County Properties	195 King Street	2,200	7,150
Peach County Properties	195–199 King Street	10,430	28,865
Provincial Gas Company	15 Church Street	1,640	11,327
360 St Paul Street Holdings	360 St Paul Street	4,383	15,572
262326 Holdings Ltd	43 Church Street	18,108	122,693
Sarnia			
Lawrence Manor (1972) Ltd	112 Christina Street	10,479	79,026

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

RENTALS—*Continued*

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1975-76 Expenditures
			$
Ontario—Continued			
Sault Ste Marie			
Algocen Realty Holdings Ltd	C P P & N H & W Building (1/7/75–31/3/76)	1,096	5,078
Camston Ltd	Wellington & Lake Streets	4,326	13,302
Louis Palumbo Carmine	1416 Wellington Street East	8,760	50,000
Mrs Ines Giuliani	118 March Street	2,100	12,600
A Howard Tishman and G B Newman Trustees	Letter Carrier Building (1/4/75–30/11/75)	19,100	41,333
Topsail Island Ltd	390 Bay Street	15,166	111,704
296940 Ontario Ltd	123 March Street	5,760	35,363
Scarborough			
Aldgate Construction Ltd	2265 Midland Avenue	11,000	27,399
Anglo York Industrial Ltd	3420 Pharmacy Avenue (1/6/75–31/3/76)	6,325	12,538
Board Of Education For The Borough Of Scarborough	2472 Eglinton Avenue East	25,880	174,576
Dar-Zen Holdings Ltd	2240 Midland Avenue	8,776	43,012
Famous Players Ltd	3434 Lawrence Avenue	10,000	56,326
Joseph Gossin And Harry Silver	109 Crockford Boulevard	7,952	22,213
Magnolia Builders	2040 Ellesmere Avenue (15/11/75–2/1/76)	11,241	6,036
Naunton Ltd	1610 Midland Avenue	9,745	33,493
Veldare Investments Ltd	2500 Lawrence Avenue East	15,845	81,600
H W Zerwas	2401 Eglinton Avenue East	3,136	20,384
Schumacher			
Feldman Mercantile Stores Ltd	21 First Avenue Post Office	1,517	6,100
Stoney Creek			
Gray 8 Plaza Ltd	174 Highway 8	3,192	21,546
Sudbury			
Adriano Investments Ltd	140 Durham Street	2,773	13,865
Bradley Developments Ltd	1283 Spark Street	6,177	38,400
Campeau Developments Ltd	Sudbury Shopping Centre	1,569	8,237
General Leaseholds Sudbury Ltd	128 Larch Street (11/3/76–31/3/76)	3,874	1,945
General Leaseholds Sudbury Ltd	880 LaSalle Boulevard	12,270	63,400
Gino & Mario Marcantagnini	Consumer and Corporate Affairs Building	1,400	7,992
Marchland Holdings Ltd	City Centre	11,071	68,785
Plaza Properties Management Ltd	D I A N D Building	7,878	41,202
Rains Meat Market	C M C Building	1,090	6,540
Sudbury Incorporated	N H & W Building	1,464	9,505
T & H Investments Ltd	Lancing Avenue	3,260	16,600
Thornhill			
Meadowview Heights Ltd	34 Doncaster Avenue (1/9/75–31/3/76)	4,677	6,111
J Moussa & N Perryzade	7775 Yonge Street	4,997	29,982
Northminster Investments Ltd	55 Glen Cameron Road	2,760	5,820
Lyle Sparks Investments Ltd	7757 Yonge Street	3,881	16,404
Uni-World Corporation Ltd	8131 Yonge Street	961	6,727
Thunder Bay			
Baymont Thunderbay Ltd	National Parole Board Building	1,615	8,802
Jon Dell Developments Ltd	200 South Syndicate	6,279	46,384
Dolcetti Ltd	North May Street	5,000	8,475
Hydro Electric Commission Of Thunder Bay	N H & W Building	3,900	15,887
Johnson Avenue Court Holdings Inc	233 South Court Street	9,933	48,365
Tom Jones & Son Ltd	430 Waterloo Street	11,855	78,816
Midwest Realty Ltd	240 South Syndicate	1,751	10,506
Zoar Developments Ltd	540 West Arthur Street	4,736	21,312
Tillsonburg			
John & Julia Koteles	19 Baldwin Street (1/9/75–31/3/76)	214	11,070
A Whitesell	6 MacKenzie Street (1/4/75–31/8/75)	2,000	3,500
Timmins			
The 101 Mall Ltd	38 Pine Street West	1,140	6,726
The 101 Mall Ltd	39 Pine Street West	9,646	66,627
Timcor Leaseholds Ltd	270 3rd Avenue (1/9/75–31/3/76)	2,426	9,906
Timmins Property Management & Leaseholdings Ltd	M & I Building	985	5,463
Toronto			
Abitibi Paper Company Ltd	55 King Street West	11,197	124,053
Adams Furniture Company Ltd	221 Yonge Street	9,747	90,003
Affiliated Realty Corporation Ltd	65 Queen Street West	41,422	355,769
J Andreopoulos & D Broumas	883 Bloor Street West	4,972	30,000
Assumption Investments Ltd	361 King Street East	3,000	18,300
Hyman Atlin	685–695 Danforth Avenue	14,074	32,353
Belmont Property Management	160 Springhurst Avenue	17,395	74,464
Canadian Imperial Bank Of Commerce	King & Bay Streets	3,265	15,685
Canadian Industries Ltd	130 Bloor Street West (1/3/76–31/3/76)	14,280	8,208
Canadian National Exhibition	Coliseum Exhibition Park (14/4/75–8/6/75) (30/11/75–27/12/75)	63,000	61,850

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

RENTALS—*Continued*

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1975-76 Expenditures
			$
Ontario—Continued			
Toronto—Concluded			
A Casale & P Casale	391 Keele Street	1,500	10,500
Chestnut Investments Ltd	80 Scollard Street	1,370	14,902
Churad Properties Ltd	60 Adelaide Street East	80,330	411,210
College Place Holdings Ltd	22 College Street	1,948	14,123
Conreal Inc	185 Bay Street	6,300	30,822
Corporate Properties Ltd	102 Bloor Street West	28,652	229,268
Dela Construction Ltd	Esplanade & Princess Streets	16,056	10,264
Dominion Realty Company Ltd	4 King Street West	4,111	37,344
Dufferin-Lawrence Developments Ltd	26 Dufflaw Road	23,446	79,643
Dundas Pacific Holdings Ltd	2968 Dundas Street West	32,879	191,772
Edelstein Construction Ltd	25 Ritchie Avenue	10,000	49,000
Edelstein Construction Ltd	704 Spadina Avenue	12,859	101,833
The Fifth Brook Company Ltd	2828 Bathurst Street	7,860	35,858
Hans Frolich	330 Front Street	6,000	8,400
Giftcraft Realty Ltd	373 Front Street East	44,750	21,856
Mrs C Gliklich	252 Augusta Avenue (1/4/75–31/5/75)	1,040	2,020
Mrs F Horowitz	935 The Queensway	10,457	22,688
Jocar Holdings Ltd	2315 Danforth Avenue	8,485	33,339
Loblaws Ltd	812 O'Connor Drive	9,625	43,986
A Mallinos & S Mallinos	1987 Danforth Avenue (16/6/75–31/3/76)	1,655	5,225
The Manufacturers Life Insurance Company	55 Bloor Street West	106,854	454,072
The Manufacturers Life Insurance Company	1243 Islington Avenue	68,266	487,878
The Manufacturers Life Insurance Company	2 Lansing Square	7,738	44,518
V Marchesani, G Marchesani & D Marchesani	1384 St Clair Avenue West	2,827	20,496
McIntyre-Porcupine Mines Ltd	Commerce Court	5,572	63,557
Melia Development Ltd	2393 Bloor Street West	12,400	76,985
Midell Estates Ltd	103 Vanderhoof Avenue	11,018	41,619
Ministry of Government Services—Province of Ontario	590 Keele Street	1,620	10,854
Ministry of Government Services—Province of Ontario	135 St Clair Avenue West	7,950	52,365
Olympia & York Development Ltd	480 University Avenue	126,825	933,506
Olympia & York Development Ltd	1 Yonge Street	23,103	150,065
Ontario Food Terminals Board	165 The Queensway	1,280	5,120
Ontario Stock Yards Board	590 Keele Street	6,853	42,831
Pinetree Developments Company Ltd	155 University Avenue	7,412	63,521
Profile United Realty Holdings Ltd	20 Holly Street	39,017	261,510
Ram-Land Corporate Ltd	1300 Yonge Street	16,841	108,416
Sanmal Investments Ltd	197 Front Street East	30,745	91,158
Scarstate Holdings Ltd	3019 Dufferin Street	17,805	64,015
Shefry Investments Ltd	900 Dufferin Street	6,835	63,249
J Silver Holdings Ltd	745 Danforth Avenue	4,960	17,360
60 St Clair East By Gica Holdings Ltd	60 St Clair Avenue East	9,650	77,635
Standard Life Assurance Company	74 Victoria Street	12,638	105,879
Sunnybrook Hospital	2075 Bayview Avenue	26,000	74,400
Taipan Office Management Services Ltd	4 King Street West (1/4/75–30/6/75)	325	1,350
Tarlton Company Ltd	473–491 Eglinton Avenue West	10,240	76,800
Thorntowne Properties Ltd	Thorncliffe Market Place	100	6,000
Toronto Dominion Centre Ltd	55 King Street West	147,962	1,151,703
The Toronto Harbour Commission	283 Queen's Quay	25,560	48,000
The Toronto Terminals Railways Company	Union Station 61 Front Street	102,732	87,844
Toronto United Church Council of The United Church of Canada	16 Thorncliffe Park Drive	1,256	9,420
Transmetro Properties Ltd	1240 Bay Street	3,830	30,486
Transortium Realty Ltd	2180 Yonge Street	65,879	634,588
Trizec Equities Ltd	180 Wellington Street West	44,990	392,905
University-Wellington Project Corporation Ltd	40 University Avenue	2,472	22,586
H A Walker Real Estate	330 University Avenue	19,978	155,907
A Weiss Investments Ltd	170 Spadina Avenue	9,675	68,439
Westplants Realty Company Ltd	3253 Lakeshore Boulevard	9,510	34,458
Yonge-Delisle Developments Ltd	2 St Clair Avenue West	3,760	31,257
Yonge-Eglinton Centre Ltd	20 Eglinton Avenue West	30,592	231,929
Naum Zandov and Spasena Zandov	1985 Danforth Avenue	2,450	8,550

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

RENTALS—*Continued*

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1975-76 Expenditures
			$
Ontario—Concluded			
Unionville			
George Couperthwaite and Bruce Couperthwaite	Union Street	1,423	5,010
Waterloo			
Chinook Shopping Centre Ltd	75 King Street South	7,605	35,269
Herper Investments	232 King Street (1/11/75–31/3/76)	2,972	8,668
Paragon Construction (Waterloo) Ltd	279 Weber Street North (1/4/75–30/4/75)	13,604	1,125
Welland			
Battista Pupo	207 Bald Street	2,240	6,375
Seventy Six Division Ltd	76 Division Street	6,040	36,898
276690 Ontario Ltd	51 Niagara Street	7,800	48,677
Hydro Electric Commission	370 Hellems Avenue (1/10/75–31/3/76)	5,898	3,864
West Hill			
Edelstein Construction Ltd	4551 Kingston Road	7,590	58,179
Weston			
Crown Life Insurance Co	1735 Jane Street	10,122	82,788
Jane Building Centre	909 Jane Street	11,572	70,011
Migis Ltd	19 Toryork Drive	6,902	45,363
Normel Holdings Ltd	1630 Jane Street	4,144	34,800
Toronto Dominion Bank	1697 Jane Street	3,850	11,480
Whitby			
The Corporation Of The Town Of Whitby	132 Dundas Street West	2,270	13,525
Willowdale			
Bayview Summit Development Ltd	5915 Leslie Street	5,244	45,688
Cummer Yonge Investments (1970) Ltd	5799 Yonge Street	24,892	171,202
Intercon Security Ltd	5740 Yonge Street (March 1/31/76)	2,050	1,256
Select Properties	2901 Bayview	5,570	39,373
Shandon Associates Ltd	135 Sparks Avenue	6,600	13,200
H Title, L Title and M Title And The Executors Of The Estate Of Lillian Title	6035 Bathurst Street	6,745	55,000
Woodbine-Sheppard Shopping Centre Ltd	Fairview Mall	1,907	19,757
Windsor			
Cloverlawn Investments	2857 Howard Avenue (1/7/75–31/3/76)	1,575	8,564
The Corporation Of The City Of Windsor	181 Goyeau Street	1,923	8,825
Kit-Win Holdings Ltd	660 Ouellette Avenue	2,000	8,833
Ormar Shopping Plaza Ltd	3221B Sandwich Street	1,700	11,475
Oxlea Investments	100 Ouellette Avenue	39,349	249,600
Oxlea Investments	100 Ouellette Avenue	7,504	50,652
Oxlea Investments	100 Ouellette Avenue (1/3/76–31/3/76)	1,407	967
Trade and Commerce Building	880 Ouellette Avenue	4,922	40,295
Vace Holdings Corporation Ltd	7610 Tecumseh Road (25/1/76–31/3/76)	1,534	3,795
Woodstock			
Colmith Incorporated	69 Light Street	1,350	8,325
Manitoba			
Brandon			
J A McDonald and Son Ltd	Dayton Building	6,100	24,400
Sutherland Agencies Ltd	244–10 Street	1,585	8,055
Carberry			
*Grierson and Sutherland	*Post Office	1,839	7,037
Dauphin			
R B Bremner	135–2 Avenue	5,375	20,763
Parkland Electric	1120 Main Street	3,600	7,800
Gillam			
L G D of Gillam	Railway Avenue	1,150	6,900
Manitoba Hydro	*Post Office	1,380	5,345
Gimli			
Kelanar Enterprises	Centre Street and 6th Avenue	1,150	7,188
Lanark Construction Company	*Centre Street and 5th Avenue	2,915	12,324
Headingly			
A D Gibson Holdings	McIntosh Road—Post Office	730	5,040

*Amends reporting in the previous year's Public Accounts.

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

RENTALS—*Continued*

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1975-76 Expenditures
			$
Manitoba—Continued			
Leaf Rapids			
Leaf Rapids Development Corporation Ltd	Town Centre	2,238	12,868
Morden			
R A Kristianson and E B Krahn	536 Stephen Street	2,380	14,875
Morris			
Lanark Construction Co	Charles Street	1,904	6,000
Portage La Prairie			
Clayton Holdings Ltd and W M Carmichael	240 Saskatchewan Avenue (1/4/75–31/8/75)	950	2,250
E Shindleman Enterprises	211 Saskatchewan Avenue	3,010	14,760
Rivers			
Oo-Za-We-Kwun	Old Base Hospital	4,360	7,020
Russell			
Lanark Construction Co	Main and August Street	4,900	19,012
St Lazare			
*J C and D J Chartier	*Post Office	1,220	5,181
Selkirk			
Selkirk Town Plaza	Town Plaza	4,710	18,279
Snow Lake			
*Dr Bernard Atnikov	*Balsom Street Post Office	2,200	11,220
South Indian Lake			
Dept Northern Affairs Province of Manitoba	South Indian Lake	5,724	28,367
The Pas			
Canadian Imperial Bank of Commerce	333 Edward Street (1/4/75–30/6/75)	820	1,537
Michael Eagle Ltd	*215 Fisher Avenue	1,025	7,778
The Pas Indian Band	The Pas Indian Reserve	1,467	5,208
Thompson			
Cree Road Properties Ltd	Southwood Shopping Centre	1,050	10,090
Thompson Leaseholds Ltd	88 Churchill Drive	14,985	106,810
Western Supplies Ltd	1 Gay Street	4,000	8,400
Wabowden			
G H Dram	Post Office (16/10/75–31/3/76)	992	3,316
Winkler			
Rose Gladstone and A L Friesen	Credit Union Building	900	5,421
Winnipeg			
Air Canada	2020 Sargent Avenue	1,350	8,364
Allarco Development Ltd	177 Lombard Avenue	13,570	74,645
Asta Investment and Construction Ltd	Archives Building 201 Weston Street	42,186	126,960
Asta Investment and Construction Ltd	1970 Main Street	5,050	23,592
Asta Investment and Construction Ltd	1871 Portage Avenue	6,952	41,928
Asta Investment and Construction Ltd	301 Weston Street	7,961	7,450
Leon A Brown	460 Main Street	4,500	26,671
	(1/4/75–31/12/75)	969	4,890
	(1/4/75–15/6/75)	5,000	3,750
	(1/4/75–30/4/75)	1,014	557
	(1/1/76–31/3/76)	1,069	1,686
Cadillac-Fairview Corporation	Polo Park	2,025	9,120
	(1/4/75–31/5/75)	1,068	838
	570 Ferry Road	79,730	192,000
C A E Aircraft	Station Building Main Street	4,620	6,300
Canadian National Railways	Garry & Assiniboine	25,000	50,000
Canadian National Railways	165 Garry Street	5,400	26,730
Canpac Enterprises Ltd	207 Fort Street	6,300	7,800
Cotter Holdings Ltd	286 Smith Street	6,407	32,363
Credit Foncier Franco-Canadian	1320 Ellice Street	4,660	11,261
Crown-Zellerbach	Kensington Building	12,339	51,970
James Despinakis and Kensington Bldg Ltd	777 Portage Avenue	11,915	72,824
Eagle Development & Investment Limited	Richardson Building	21,608	125,231
Federal Industries Ltd			

*Amends reporting in the previous year's Public Accounts.

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

RENTALS—*Continued*

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1975-76 Expenditures
			$
Manitoba—Concluded			
Winnipeg—*Concluded*			
Four Per Cent Realty Ltd	Kensington Building	42,619	286,629
Gibraltar Mortgage Co	104 Arthur Street	3,200	13,588
S Goldberg	1857 Portage Avenue	2,800	14,700
Home-Smith Properties Ltd	666 St James Street	17,852	101,206
Ladco Company Ltd	*50 Lakewood Boulevard	4,988	27,434
Lakeview Properties Ltd	185 Carlton Street	33,640	224,544
Lance Development Ltd	Dakota & Belleveau	4,760	23,181
Laporte Realty	391–393 Portage Avenue	5,740	26,760
Lombard Place Ltd	Richardson Building	2,063	13,728
Langdell Investments Ltd	345–347 Donald Street (1/4/75–15/5/75)	3,909	1,991
Madison Development Ltd	1760 Sargent Avenue	2,200	7,704
*Marvin Investments Ltd	114 Garry Street	25,937	82,789
M E P C Canadian Properties Ltd	310 Broadway Avenue	5,348	37,623
M E P C Canadian Properties Ltd	Broadway & Maryland	16,380	99,108
M E P C Canadian Properties Ltd	930 Portage Avenue	3,510	19,305
Michelin Tire Co	Michelin Building	44,529	66,793
I Otherholm	283 Tache Street	2,288	11,508
Oxlea Investments Ltd	220 Portage Avenue	18,910	110,091
J Pattison Enterprises	434 Main Street	2,580	18,425
P O Q Ltd	Westwood Village	4,585	18,804
*St James Industrial Park	870 St James Street	4,125	21,168
Smith St Development Ltd	190 Smith Street	*2,300	14,376
Spruce Development Ltd	1311 Portage Avenue	2,887	14,292
Tankoos-Yarman Ltd	330 Portage Avenue	8,977	57,300
Trades Building Association Ltd	167 Lombard Avenue	*29,885	*223,260
United Investments Ltd	929 Portage Avenue	7,070	17,580
William Anthony Holdings Ltd	1354 Main Street	*5,540	28,614
Winfield Developments Ltd	1200 Portage Avenue	27,435	136,548
Saskatchewan			
Alsask			
H B Huston	Post Office (1/1/76–31/3/76)	1,000	1,275
Cadillac			
T E Knutson	Post Office	1,040	5,016
Frontier			
T E Knutson	Post Office	1,040	5,016
Grenfell			
Town of Grenfell	Post Office (1/4/75–31/8/75)	1,775	3,500
Lanigan			
Carlton Trail Investments Ltd	Post Office and Manpower	6,503	24,256
LaRonge			
H N Hegland	Post Office	1,408	5,788
Province of Saskatchewan	Provincial Building	1,402	6,570
Robertson Trading Ltd	Robertson Trading Building	1,200	8,000
Maple Creek			
Border Land & Cattle Company	INA Parks Branch—Lots 16–18 (1/7/75–31/3/76)	738	4,151
Meadow Lake			
Meadow Lake Band Council	Thomas Bear Memorial Hall	4,440	26,640
United Enterprises Ltd	Capri Motor Hotel	2,000	12,750
Melfort			
William Arnold Hodgins	McKendry Building	1,472	6,800
Melville			
E J Redenbach	317 Main Street	*1,000	6,000
Moose Jaw			
Ratner Holdings	Hammond Building (1/5/75–31/3/76)	1,100	4,620
North Battleford			
Bernard Blais	Blais Building	700	5,568
R E Dean	Dean Building	2,506	10,126
Maher Agencies	T Eaton Building	7,776	32,659
Prince Albert			
Bank of Montreal	Minto Bowl	10,320	36,318
City of Prince Albert	3434–2nd Avenue West (1/12/75–31/12/75)	3,000	500
*Equities Consultants Limited	Nutrend Furniture Warehouse	3,790	9,000
Frank W Moore & Ingeborg F Moore	Financial Building	3,953	18,354
Harradence Holdings Ltd	McDonald Building	1,562	9,372
Houle Electric Ltd	Houle Building	1,588	9,039
L & S Olenuis	Pally Building (1/3/76–31/3/76)	3,600	1,600
J Pally	Pally Building (1/4/75–29/2/76)	3,600	7,040

*Amends reporting in the previous year's Public Accounts.

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

RENTALS—*Continued*

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1975-76 Expenditures
			$
Saskatchewan—Concluded			
Prince Albert—*Concluded*			
Prince Albert Laundry	Prince Albert Laundry Building	2,704	14,926
Rowe Block Ltd	Rowe & Houle Building	6,720	36,895
*Saskatchewan Forest Products	M & C Building	2,668	8,315
Carl Zurowski	235–16th Street West	2,200	14,400
Regina			
*Abbey Glen Property Corporation	Canadian Imperial Bank of Commerce	23,563	113,537
Abbey Glen Property Corporation	Midtown Centre	1,080	7,830
Garnet Russell Barlow	Barlow Lang Building	2,000	10,000
Beaver Lumber Co Ltd	1300–11th Avenue	4,320	9,840
Canadian Imperial Bank of Commerce	2400–11th Avenue (1/4/75–31/8/75)	6,000	5,000
Canadian National Railways	Broad Street & South Railway Avenue	9,000	6,000
Chateau Developments	Town Square Building	31,812	181,010
Fidinam (Canada) Ltd	Avord Towers	6,401	43,204
Financial Building Ltd	Financial Building	26,060	142,398
Four "R" Holding Ltd	Dewdney Avenue (1/7/75–31/3/76)	1,500	8,000
Hill Building Ltd	McCallum Hill Building	17,080	71,302
	(1/10/75–31/3/76)	2,400	9,600
Leader Post Ltd	1775 Smith Street (1/9/75–31/1/76)	6,250	5,000
John Lockwood	1726 Scarth Street (1/6/75–31/3/76)	4,500	28,125
National Property Development (Regina) Ltd	G M Building	6,821	32,741
Niesner-Kratt Enterprises Ltd	2054 Broad Street	3,040	9,560
*Nisdale Properties Ltd	Derrick Building	42,992	230,696
Ratner Realty & Rachel Holdings	2500–12th Avenue	4,234	13,620
Regina Centre Development	Regina Centre	3,165	26,573
Roantree Plumbing and Heating	1722 Cornwall	2,887	10,604
Lloyd E Rogers	1534 Albert Street (1/5/75–31/8/75)	2,900	4,500
Sask Economic Development Corp	Sedco Building	7,200	14,760
Steinberg Klein Realty	Torwest Tower	5,140	26,182
United Management	Brent Building	6,718	35,270
Woodbine Developments Ltd	1861 Cornwall Street	2,800	19,800
Woodbine Developments Ltd	1775 Smith Street (1/2/76–31/3/76)	8,140	2,620
Woodbine Developments Ltd	Woodbine Plaza	11,616	28,038
Saskatoon			
Bessborough Hotel	Bessborough Hotel (1/9/75–31/3/76)	1,100	10,080
*Canadian Imperial Bank Of Commerce	Bessborough Hotel	23,952	144,000
Creighton Holdings Ltd	2002 Quebec Avenue	21,770	58,343
*Crestwood Investments Ltd	308–4th Avenue North	1,775	9,163
Fidinam (Canada) Ltd	Avord Towers	13,202	61,947
Folks Enterprises	Folk Building	1,300	7,476
John Kostyna	1145–8th Street East	1,845	7,560
Koyl Agencies Ltd	Financial Building	17,114	84,109
C L Lapointe & Associates	Avord Towers (1/4/75–30/6/75)	900	1,440
McClocklin Real Estate	Canadian Imperial Bank of Commerce	39,715	161,418
McClocklin Real Estate	206 Circle Drive	2,850	15,100
McClocklin Real Estate	Investors Building	3,524	15,204
McClocklin Real Estate	902 Spadina Crescent East	9,031	26,500
V L Matthews & A P Matthews	Milden Building	2,200	7,500
M E P C Canadian Properties Ltd	170–2nd Avenue South	2,200	12,100
Adam Niesner	1137–8th Street East	4,600	17,250
Phoenix House Development	Phoenix House	12,440	58,210
Reznick Industries Ltd	Reznick Building	26,565	93,284
Saskatchewan Mutual Insurance	Saskatchewan Mutual Building	6,350	35,805
Sterling Enterprises	305–4th Avenue North (1/4/75–30/9/75)	1,475	3,341
Weyburn			
*May Realty Limited	Lot 18–19 Block 3 Plan 31899	2,660	14,630
Yorkton			
Huron & Erie	Canada Trust Building	1,401	6,304
Hollingsworth Co Ltd	York City Plaza	3,500	16,625
Broadway Park Realty	520 West Broadway	9,416	49,434
*Shindle Enterprises	44 Broadway East	1,200	7,200
Alberta			
Beaverlodge			
John I Gaudin and Betty L Gaudin	Post Office (1/11/75–31/3/76)	1,530	2,083
Bellevue			
J M Willoughby	Post Office	1,030	5,665
Bon Accord			
Edmonton Amalgamated Savings and Credit Union Ltd	Post Office	1,250	6,175

*Amends reporting in the previous year's Public Accounts.

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

RENTALS—*Continued*

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1975-76 Expenditures
			$
Alberta—Continued			
Bonnyville			
Kehewin Tribal Administration	Kehewin Indian Reserve No 123 (1/5/75–31/3/76)	1,075	6,405
Brocket			
Peigan Community Projects Ltd	Peigan Crow Lodge (1/6/75–31/3/76)	814	5,088
Calgary			
Alberta Livestock Co Operative Ltd	Agriculture Marketing Centre (1/4/75–30/4/75)	980	490
	(1/5/75–31/3/76)	1,056	6,292
Alberta Stockyards Company Ltd	2635 Portland Street South East	1,414	5,166
Alix Developments Ltd	Rocky Mountain Plaza	5,420	33,062
*Alix Developments Ltd	Rocky Mountain Plaza	5,980	34,587
	(1/12/75–31/3/76)	2,940	6,272
Batoni Bowlen Enterprises Ltd	Rocky Mountain Plaza	4,093	24,149
Calgary Financial Tower Ltd	522–8th Avenue South West	3,704	23,891
Calgary Power Ltd	Calgary Power Building	12,565	57,548
Century Plaza Centres Ltd	Letter Carrier Depot #8	5,500	31,625
Comtab Ventures Ltd	Postal Station "B" and Letter Carrier Depot #9	9,781	54,500
Comtab Ventures Ltd	211–10th Street North West	4,692	22,640
Danish Canadian Club Inc	Fairmore Building (1/4/75–30/4/75)	7,801	2,073
	(1/5/75–31/3/76)	8,331	27,659
David Dyrholm	3805–10th Avenue South West	2,500	13,900
G.W. Properties Ltd	Postal Station "F"	3,500	14,875
Glendale Properties Ltd	8411 Elbow Drive South West	5,238	25,200
*Groner Holdings Ltd	1811–12th Avenue South West	3,713	14,340
*Groner Holdings Ltd	1941–42nd Avenue South West	5,200	18,600
Home-Smith Properties Ltd	MacLeod Place	6,624	39,848
	(15/10/75–31/3/76)	8,618	24,556
	(1/12/75–31/3/76)	4,041	9,429
House of Tools Ltd	131–12th Avenue South East	7,350	32,708
JDS Buildings Ltd	JDS Building	6,200	28,740
Kanover Ltd	Sun Dial Apartments (1/11/75–31/3/76)	2,463	6,965
Marathon Realty Company Ltd	One Palliser Square	*29,595	*181,559
Marathon Realty Company Ltd	1136–10th Avenue South West	7,650	45,750
Marathon Realty Company Ltd	Natural Resources Building	15,183	99,615
*Oxford Shopping Centres Ltd	Chinook Shopping Centre	4,380	14,454
Petrofina Canada Ltd	Fina Building (1/4/75–15/9/75)	2,908	9,663
Pioneer Developing Ltd	Postal Station "T" (1/7/75–31/3/76)	5,590	32,492
Provident Realty Ltd and	Provident Building Cooks Boldings Co Ltd (1/4/75–31/3/76)	4,190	5,587
Quatral Holdings Ltd	Petro Chemical Building	4,957	29,240
	(1/4/75–30/4/75)	1,667	965
	(1/5/75–31/3/76)	1,809	12,686
Rex Properties and Stebern Investments Ltd	Confederation Building	2,961	18,151
Richfield Real Estate Ltd	Fisher Building	1,760	8,268
Charles Schneider	Schneider Building	28,173	30,989
Charles Schneider Mail Contractors Ltd	Schneider Building Ltd (18/12/75–31/3/76)	1,040	3,003
*William Schwartz Construction Co Ltd	Letter Carrier Depot #6	5,846	33,615
*William Schwartz Construction Co Ltd	Postal Station "J"	3,990	31,920
Simba Investments Ltd	1220 Kensington Road North West	11,025	56,950
Springfield Development Ltd	4415 Manhattan Road	29,326	49,010
Teachers Investment and Housing Co-operative	Barnett Building	12,100	75,020
*J B Tisdale and R McClellan	771 Northmount Drive North West	3,440	11,395
L J Toole and Cote Real Estate Ltd	Northern Centre Building	4,116	28,250
Treehills Holdings Ltd	Regency Building	6,350	29,845
Trizic Equities Ltd	Royal Bank Building	5,989	41,204
Carmangay			
*Elwood Lowell Christensen	Post Office	1,054	5,532
Drayton Valley			
Pembina Projects Ltd	Pembina Post Office	2,228	11,145
Drumheller			
Nu-West Homes	Penitentiary Housing	50,000	91,764
Highfield Utility Construction Ltd	Post Office	6,279	25,640
Duchess			
Alice M Walper	Post Office	1,054	5,532
Edmonton			
Andy's Construction Ltd	Postal Station "D"	7,918	31,054
*Baker Properties Ltd andHualkeith Investments Ltd	Baker Centre Building	28,274	157,058
	(1/4/75–11/2/76)	15,425	73,522
	(12/2/76–31/3/76)	15,219	13,128
Block Bros Contractors Ltd	15412–40 114 Avenue (1/10/75–31/3/76)	76,315	124,821

*Amends reporting in the previous year's Public Accounts.

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

RENTALS—*Continued*

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1975-76 Expenditures
			$
Alberta—Continued			
Edmonton—*Concluded*			
Cambridge Developments Ltd	Cambridge Building	2,687	15,450
Chancery Hall Ltd	Chancery Hall	21,196	114,020
Commonwealth Building Ltd	Commonwealth Building	1,920	10,955
Credit Foncier Franco Canadian	Credit Foncier Building (1/4/75–30/9/75)	3,782	11,346
Daon Development Corporation	Financial Building	14,461	91,468
Edmonton Centre Ltd	Royal Trust Tower	6,288	45,902
	(1/9/75—31/3/76)	1,579	8,391
Fifth Lehndorff (Canada) Ltd	Fifth Avenue Building	10,274	46,233
Guardian Building Ltd	Guardian Building	2,070	10,896
	(15/8/75—31/3/76)	2,371	8,629
HJM Investments Ltd	Eski Bowl	8,508	38,486
HJM Investments Ltd	Postal Station "E"	7,696	42,328
Harold Helm	8907–118 Avenue	4,980	32,021
Killarney Holdings Ltd	Postal Station "M"	6,330	36,996
*Anthony Komarniski	10527–101 Street	2,900	6,960
Leeds Development	Meadowlark Shopping Centre (1/4/75–31/7/75)	4,360	8,160
Madison Development Corporation Ltd	Liberty Building	13,686	88,799
	(6/10/75-31/3/76)	12,966	41,007
Manufacturers Life Insurance Company	Manulife Building	36,616	226,021
Marathon Realty Company Ltd	NAR Building (1/4/75–31/1/76)	4,650	17,124
Meadowlark Park Shopping Centre	Letter Carrier Depot #6 (1/8/75–31/3/76)	4,370	23,307
*George Mulek and Metro Sembaliuk	9100–125 Avenue	7,000	9,000
*National Concrete Accessories Ltd	Bio-Assay Laboratory	5,400	11,400
Nelson Engineering and Contracting Ltd	W & M Nelson Building (1/4/75–29/2/76)	2,130	6,600
Newspaper Service Bureau Ltd	Confederation Building	6,458	33,905
Nu-Alta Developments Ltd	Petroleum Plaza	2,694	17,349
Oxford Development Group Ltd	Imperial Oil Building	2,570	20,326
Oxford Leaseholds Ltd	Postal Station "A"	4,848	32,661
Oxlea Investments Ltd	Imperial Oil Building	55,625	314,424
Philry Developments Ltd	10310–102 Street (1/10/75–31/3/76)	29,245	48,569
Richbard Developments Ltd	Letter Carrier Depot *5 (1/9/75–31/3/76)	8,944	38,061
Sabo Bross Construction Ltd	6138–80 Street	3,000	7,950
Trizeic Equities Ltd	Centennial Building	38,863	221,174
*Trizeic Equities Ltd	C N Tower	22,329	127,497
*290413 Ontario Ltd	Macdonald Place	9,867	70,823
*290415 Ontario Ltd	One Thornton Court	*45,471	238,104
United Management Ltd	Postal Station "L" (1/4/75–30/9/75)	8,340	11,918
*WAW Holdings Ltd & Marjohn Enterprises Ltd	Postal Station "F"	6,500	32,500
*Wentworth Building	Wentworth Building	1,600	7,200
Whyte Avenue Building Ltd	Whyte Avenue Building	10,195	55,563
Yasopa Investments Ltd	Postal Station "L" (1/10/75–31/3/76)	8,171	25,616
Fahler			
Fahler Holdings Ltd	Shopping Centre	1,450	7,250
Fairview			
Roy R Cunningham	Government of Canada Building	3,420	14,295
Forestburg			
John W Smith and Edna Smith	Post Office	1,175	5,280
Fort McMurray			
Ahmed Ali Fayad and Fatima Fayad	43 McLeod Street (1/9/75–31/3/76)	1,250	3,850
Gaulliac Enterprises Ltd	Gaulliac Building	3,885	31,800
*McMurray Homes Ltd	Lot 6 to 17 Block 5 Plan 6344	1,600	8,000
McMurray Professional Building Ltd	McMurray Professional Building	2,741	13,294
Mrs Joan L Mutton	13 Rae Crescent (1/10/75–31/3/76)	1,190	7,200
Eric Sparrow and Alice Sparrow	196 Beaver Ridge Close (1/10/75–31/3/76)	1,120	3,300
Gleichen			
Chinook Apartments Ltd	Lots 1 and 2 (Portions) All Lot 3 (8/8/75–31/3/76)	1,225	4,844
Grande Cache			
Grande Cache Shoppers Park Ltd	Shopping Centre	4,040	22,780
Grande Prairie			
Harrow Holdings Ltd	Harrow Building (1/4/75–31/8/75)	1,284	3,210
Prairie Estates Ltd	10118–101 Avenue	6,200	33,716
Grimshaw			
Alden E Nickerson	W½ Lot 14 Block 1 Plan 1459 (1/11/75–31/3/76)	1,600	7,200
High Level			
Frontier Land Company Ltd	Frontier Land Building	10,793	58,933
High Prairie			
BV Griep Real Estate	Main Street and 53 Avenue	6,330	32,410
Houssian Holdings Ltd	Drake Building (1/11/75–31/3/76)	2,955	9,665
Sidney E Kovnats	Kovnats Building (1/4/75–31/10/75)	1,275	3,675
Hinton			
*Jodoin Properties Ltd	Postal Station "A"	1,640	10,605
Protective Holdings Ltd	Post Office	3,136	7,493

*Amends reporting in the previous year's Public Accounts.

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

RENTALS—*Continued*

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1975-76 Expenditures
			$
Alberta—Concluded			
Jasper			
J West Property Management Ltd	Park Place Building	*8,820	46,400
Lethbridge			
Equity Building Ltd	Equity Building	2,500	6,000
Holiday Village Ltd	Holiday Village Shopping Mall	6,220	*42,607
Pahulje Land and Development Co Ltd	402 8th Street South	1,550	7,750
	(14/4/75–31/8/75)	1,200	3,014
Medicine Hat			
Graburn Rentals Ltd	Graburn Bldg (1/4/75–31/8/75)	1,960	3,350
Peace River			
Arthur Arnold	Royal Bank Building	2,716	12,222
BV Griep Real Estate	Hagin Building	2,800	6,020
Powell Construction Ltd Broadway Holdings Ltd and Richard P Marceau	Sub Division—Administration Building	16,000	82,146
Powell Financial Building Ltd	Powell Financial Building	2,010	9,809
Red Deer			
Dalton Skinner	5015–48 Street (1/11/75–31/3/76)	4,800	6,500
Waskasoo Press Ltd	W½ Lot 33 & 34 E½ Lot 35 4920–52 Street	*1,050	5,421
St Albert			
Pro—Man Projects International Ltd	131 Sturgeon Plaza Shopping Centre	1,960	12,740
St Paul			
St Paul Development Company Ltd	4918–51 Avenue	4,409	28,032
Joseph Yakimec	Yakimec Building	*5,652	20,000
Joseph Yakimec	50th Avenue and 51st Street	2,100	10,320
Sherwood Park			
Abbey Glen Property Corporation	Eastgate Mall (18/10/75–31/12/75)	4,256	5,406
Slave Lake			
Town of Slave Lake	Town Clinic Building	1,960	8,820
Spirit River			
Sertu Leaseholds Ltd	Post Office	2,060	8,403
Spruce Grove			
Melton Real Estate Ltd	Grove Plaza Shopping Centre	4,472	21,689
Standoff			
Red Crow Developments Ltd	Blood Band Administration Building	2,008	11,044
Sundre			
Sundre Professional Building Ltd	Post Office	1,314	5,600
Tilley			
Eric E and Nina Tatem	Post Office	1,054	5,532
Wainwright			
Kenton Developments Ltd	Royal Bank Building (1/12/75–31/3/76)	2,000	4,067
Northwest Territories			
Fort Simpson			
Peter Cowie	Trailer Lots (Lot 66 and Part of Lot 65)	16,000	7,500
Fleur De—Lais Enterprises Ltd	Lot 5–2 Plan 310 (15/4/75–31/3/76)	2,100	8,910
Milton Holdings Ltd	9 Suites	5,670	27,000
Milton Holdings Ltd	MacKenzie Building	2,000	17,000
Fort Smith			
Carl D Cairns	Fire Control Centre (1/4/75–29/2/76)	1,000	5,665
Gauthier Apartments Ltd	6 Suites	4,050	16,560
Government of the Northwest Territories	Old Primary School (1/9/75–31/3/76)	950	2,725
Husky Rentals Ltd	Husky Rental Houses	22,000	49,200
Murray Sanderson	Medical Clinic	1,520	15,730
Solar Construction Company Ltd	Post Office	5,759	15,600
Solar Construction Company Ltd	Solar Houses	11,272	30,000
Frobisher Bay			
Government of N W T	N W T Admin Building	3,043	46,862
Government of N W T	Building T112 (1/2/76–31/3/76)	750	875
Government of N W T	Anakudluc Building	1,412	17,751
Government of N W T	Ritchie Mechanical Building	3,051	30,510
Ritchie Mechanical Contractors	Building No 52 (1/4/75–31/10/75)	2,000	5,460
Ritchie Mechanical Contractors	Building No 52A (1/4/75–31/3/76	1,770	7,788
Ritchie Mechanical Contractors	Building No. T112 (1/8/75–31/3/76)	2,300	10,733
Hay River			
Gensen Land Co Ltd	Gensen Building (1/4/75–14/10/75)	1,174	4,324
	(15/10/75–31/3/76)	1,174	3,669
Harry Helm	Cheechako Lodge	8,589	33,193
*Harry Helm	16 Unit Apartment	7,820	43,224
Kee—Lok Holdings Ltd	Kee—Lok Houses	21,000	40,200
Milton Holdings Ltd	57 Street Apartment Building	3,732	18,000
W H Ring	Medical Clinic	2,750	16,500
Territorial Hotels Ltd	Hay River Hotel	1,450	9,570

*Amends reporting in the previous year's Public Accounts.

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

RENTALS—*Continued*

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1975-76 Expenditures
			$
Northwest Territories—Concluded			
Inuvik			
G B H Holdings Ltd	Apartment Building	26,304	118,656
Perma Development Co	Apartment Building	12,150	78,144
Reindeer Air Service Ltd	Reindeer Air Service Ltd Hangar	5,040	12,000
*Perry Stamatelakes	Office Building	1,768	15,028
Pine Point			
Johnson Pryde Ltd	Mobile Home (1/4/75–14/1/76)	952	4,253
Pine Point Shopping Centre Ltd	Shopping Centre	4,195	13,634
Yellowknife			
Bellanca Developments Ltd	Bellanca Building	38,009	338,085
	(1/5/75–31/3/76)	2,440	20,130
Bromley & Son Ltd	Bromley Building	984	5,658
	(1/4/75–30/11/75)	1,475	5,654
	(1/12/75–31/3/76)	1,851	4,473
*Charjer Corporation Ltd	Rockbottom Appartments	3,500	17,640
*Charjer Corporation Ltd	Rockridge Place (1/4/75–31/7/75)	1,100	2,080
	(1/8/75–31/3/76	1,100	4,640
Gallery Holdings Ltd	Gallery Holdings Building (1/4/75–29/2/76)	2,322	15,964
Humford Developments Ltd	*Matonabee Court	12,200	58,800
Humford Developments Ltd	*Matonabee Sub-Division	1,220	6,000
Kee—Lok Holdings Ltd	Kee—Lok Rentals	10,377	19,440
Macara Agencies Ltd	Professional Building	10,175	61,050
MacKenzie—Humford	*Matonabee Sub-Division	146,436	377,831
Mac Lab Enterprises Ltd	14 Suites	*8,484	41,328
Mac Lab Enterprises Ltd	5 Suites	3,030	16,720
Mike's Trucking and Moving Ltd	Heated Warehouse	2,500	10,750
Polaris Holdings	4 Suites	3,200	14,880
Solar Construction Co Ltd	Solar Rentals	5,700	17,400
The Municipal District of Yellowknife	City Hall (1/11/75–31/3/76)	3,540	13,075
Tundra Enterprises Ltd	Tundra Building	2,871	17,226
Wilde United Corporation Ltd	Northway Building	6,605	56,115
*Willow Flat Development Ltd	Lots 9, 10 & 11 Block 76	3,770	19,981
Yellowknife Industrial Development & Lease Ltd	Warehouse (Lot 5 Highway Commercial Zone)	5,000	13,750
Yellowknife Industrial Development & Lease Ltd	Warehouse (Lot 5 Airport Highway)	*5,400	16,248
Yellowknife Industrial Development & Lease Ltd	Warehouse (Airport Road)	4,000	8,800
Yellowknife Properties Ltd	*McKenzie Rentals	4,356	18,000
British Columbia			
Abbotsford			
Arcan Investments Ltd	32988 South Fraser Way	3,281	5,168
Dennet C F	33228 Walsh Street (15/3/75–31/8/75)	1,000	2,881
G & R Development Ltd	33575 Mayfair Street	4,533	26,580
Maison Lawrence Coiffures Ltd	33827 South Fraser Way	3,042	17,179
Valley Warehousing Ltd	32988 South Fraser Way	4,336	13,427
Agassiz			
Dan Mar Holdings	Post Office	1,242	5,587
Burnaby			
5000 Kingsway Plaza Ltd	5000 Kingsway	16,106	90,163
James Ross Kerr	474 MacDonald Street	8,787	42,371
Lake City Industrial Corporation	3121 Thunderbird Crescent	42,396	68,499
Sun Life Assurance Co	4285 Canada Way	28,252	154,726
Trogan Properties Ltd	4664 Lougheed Highway (1/10/75–31/3/76)	24,948	101,353
Cache Creek			
R E Porter Ltd	Post Office	2,713	9,460
Cheryl Co Ltd	477 10th Street	3,312	15,445
Delta Properties Ltd	Tyee Plaza	2,750	21,950
Chetwynd			
Pfanner E	Post Office (1/11/75–31/3/76)	1,428	2,250
Chilliwack			
Denis W I	45891 Alexander Street	1,008	5,617
Gieg & Davies	#2–20 Miller Street (1/3/76–31/3/76)	1,100	505
Marco Plaza	8635 Young Street South (1/4/75–9/9/75)	1,600	4,603
Skelton C A	66 A Yale Road	6,756	15,600
Clearbrook			
G Brown Contracting Ltd	Post Office	2,088	10,440
Courtenay			
Nanaimo Realty Ltd	476 England Street	3,327	21,924
Cranbrook			
Sam Holdings Ltd	34–11th Avenue	2,234	10,725

*Amends reporting in the previous year's Public Accounts.

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

RENTALS—*Continued*

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1975-76 Expenditures
			$
British Columbia—Continued			
Delta			
Beach Grove Golf Course	1135 Boundry Bay Road	3,430	9,600
Duncan			
Duncan Financial Centre Ltd	435 Trunk Road	4,755	32,856
Elkford			
Elkford Square Ltd	Post Office	2,122	12,000
Fort Nelson			
Sikanni Building Ltd	Sikanni Building	1,108	7,353
Fort St James			
Cloverlawn Investments Ltd	Post Office	1,496	7,500
C E Robin Ltd	Post Office	3,780	18,324
Fort St John			
Knight Enterprises Ltd	Knight Building	1,800	10,800
Fraser Lake			
Fraser Lake Development Corp	Post Office	2,012	7,200
Ganges			
Movats Trading Co Ltd	Post Office	1,720	7,953
Granisle			
Granisle Properties Ltd	Post Office	1,225	6,801
Houston			
Okanagan Holdings Ltd	Houston Shopping Centre (1/12/75–31/3/76)	2,770	13,710
Kamloops			
Alko Holdings Ltd	376 Seymour Street	2,300	14,300
Bank of Montreal	750 Fortune Drive (1/4/75–31/8/75)	1,000	3,300
Cooper R and Carlsen G	Postal Station A	3,854	15,800
Suncrest Properties Ltd	235 1st Street	10,878	101,258
Kelowna			
Argus Industries	1857–1859 Bredin Street (1/4/75–15/9/75)	5,120	17,408
Bernard Lease Holdings Ltd	478 Bernard Street (1/9/75–31/3/76)	2,750	10,427
Jabs Construction Ltd	579 Lawrence Street	1,840	7,590
Klop J & Carl E	328–330 Seymour Street (1/4/75–31/8/75)	1,575	3,696
Lake Cowichan			
Peterson J L	Post Office	1,833	6,672
Langley			
Fraser Mall Ltd	20582 Fraser Highway (1/12/75–31/3/76)	3,621	7,240
Logan Lake			
Ritell Enterprises	Post Office	2,000	8,500
MacKenzie			
Dave Leaseholdings Ltd	MacKenzie Boulevard & Centennial Drive	1,260	6,491
Haida Construction Ltd	Site #7 A (1/11/75–31/3/76)	960	2,486
MacKenzie Ventures Ltd	MacKenzie Boulevard	1,875	18,165
Merrit			
Nicola Valley Indian Services	Lot 7 Bloc 23	1,000	7,940
Mission			
Jayberg Enterprises Ltd	33200 London Avenue	7,200	6,655
Nanaimo			
Cameron Publishing	294 Bastion Street	1,049	5,136
Great National Land and Investment Corporation	155 Skinner Street	11,200	67,440
Great National Land and Investment Corporation	65 Front Street	5,765	37,472
Neale J	#14–20 Front Street (1/4/75–31/8/75)	1,400	3,250
Nelson			
Murphy W C	523 Vernon Street	1,381	10,378
New Westminster			
Adanac Estates Ltd	80 6th Street	23,914	144,996
G Q S Holdings Ltd	416 6th Street (1/4/75–31/8/75)	1,300	2,750
Mario Tomko Commercial College Ltd	60 8th Street (1/3/76–31/3/76)	1,400	583
North Vancouver			
Block Bros Realty Ltd	1305 Welch Street	40,310	21,700
Block Bros Realty Ltd	1357 Welch Street	36,703	28,105
Drayton Investments Ltd	142 A West 15th Avenue (1/4/75–31/8/75)	1,600	4,125
Fairway Properties Ltd	1801 Welch Street	16,628	42,788
Gerbracht Construction Ltd	1221 Lonsdale Street	5,128	77,944
Halrobe Development Ltd	200 Donaghy Street	6,720	16,906
Pacific Engineering Ltd	157 East 15th Avenue (1/3/76–31/3/76)	1,500	710
Richard Roskell	497 Mountain Highway	2,500	23,864
Parksville			
Highbury Developments Ltd	Post Office	2,770	15,990
Pener Harbour			
Bank of Montreal	Madera Park Post Office	1,820	9,000

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

RENTALS—*Continued*

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1975-76 Expenditures
			$
British Columbia—Continued			
Penticton			
Cross Holdings Ltd	275 East Okanagan Avenue (1/7/75–31/3/76)	1,209	4,171
Penticton Joint Ventures	301 Main Street (1/4/76–31/3/76)	9,423	52,788
Port Alice			
El Mercardo Shops Ltd	Post Office	1,510	5,318
Port Coquitlam			
James Ross Kerr	1031 Ridgeway Avenue	5,765	18,035
Lincoln Projects Ltd	2540 Shaughnessy Street	7,831	45,830
Port Hardy			
Pacific Coast Construction	Post Office	3,476	23,571
Powell River			
C & L Holdings	4717 A Marine Avenue (1/1/76–31/3/76)	1,900	2,325
Prince George			
Canelle T	1388 7th Avenue (1/4/75–31/10/75)	3,006	11,508
Cooper R J Services Ltd	15th Avenue & Nicholson Street	13,300	47,707
Kaatz S	1253 5th Street	1,270	6,600
Klimek Trucking Ltd	2185–2197 Ogilvie Street	5,476	14,400
Mark V Development	1340 5th Street (1/2/76–31/3/76)	1,532	11,160
Oxford Development Group Ltd	550 Victoria Street	11,482	29,116
Oxford Development Group Ltd	280 Victoria Street	6,286	40,711
Prince George Shopping Centre	1395 6th Street (1/9/75–31/3/76)	14,900	58,198
Royal Bank of Canada	550 Victoria Street (1/12/75–31/3/76)	1,375	3,667
Vector Properties Ltd	1460 6th Avenue (15/3/75–31/8/75)	1,000	3,300
Venture Leaseholds Ltd	1529 8th Avenue (1/2/76–31/3/76)	974	7,280
Prince Rupert			
Kaien Rentals Ltd	800 2nd Street	7,770	33,660
Prince Rupert Fishermans' Credit Union	138 3rd Street	7,400	40,248
Richmond			
Canadian Projects Ltd	#230–805 Anderson Road	750	6,131
D K Investments	387 No 3 Road	3,900	23,355
Highbury Development Ltd	687 No 3 Road	12,550	43,168
Kwun B	567 No 3 Road	22,212	24,524
Progressive Construction	563 No 3 Road	5,324	10,026
Prudential Insurance Co	355 Viking Way	48,000	99,562
Rutland			
Philbeth Enterprises Ltd	189 Asher Street	2,400	8,613
Saanichton			
Kirzinger Group Security	931 Pandora Street	4,618	28,440
Sandspit			
Sandspit Enterprises Ltd	Post Office	1,269	6,984
Sea Island			
Department of Transport	Post Office	1,269	33,436
Smithers			
Carmart Holdings Ltd	Main Street	2,000	13,600
Sooke			
Murray's Store Ltd	Post Office	1,602	8,100
Squamish			
Drenka J W	3280 Cleveland Street (1/10/75—/31/3/76)	3,464	18,460
Summerland			
Cooper J and R J Cooper Services Ltd	Hastings Street & Jubilee Road	4,102	20,328
Surrey			
L R S Development Ltd	Letter Carrier Depot #1	2,200	7,500
MacAulay, Nicolls and Maitland Co Ltd	10170 King George Highway	6,608	44,450
Western Pacific Investments	13483 108th Avenue	6,235	40,164
Terrace			
Skeena Broadcasters	4632 Lazelle Avenue	6,345	40,529
Trail			
Allan Tognotti	999 Farwell Street (11/1/75–31/3/76)	1,383	6,781
Ucluelet			
F Rhodes	Post Office	1,692	6,520
Vancouver			
Adams Properties Ltd	1234 Robson Street	800	6,000
A E Lepage Western Ltd	855 Dunsmuir Street	2,380	18,396
A F Industries	620–622 Seymour Street	5,011	26,913
Algro Investments Ltd	1075–1085 Homer Street	14,000	77,567
Bache & Co Ltd	1075 West Georgia Street	1,300	55,523
Bank of Canada	900 West Hastings Street	2,891	24,935
Braburn Estates	Postal Station L	6,545	16,600
Campeau Corp	1111 West Georgia Street	3,592	22,984
Canada Safeway Ltd	Postal Station S	5,947	12,267

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

RENTALS—*Continued*

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1975-76 Expenditures
			$
British Columbia—Continued			
Vancouver—*Concluded*			
Conwest Parking	1055 West Georgia Street	35 stalls	18,900
Central Heat Distribution	720 Beatty Street	9,800	21,715
Central Mortgage and Housing Corp	4824 Fraser Street	6,579	9,684
Conreal Inc	450–452 West Broadway	9,562	27,912
Crown Life Insurance Co	814 Richards Street	11,395	58,716
Dakralda Properties Ltd	1525 West 8th Avenue	11,480	76,317
Daon Development Corp	1166 West Pender Street (12/1/75–31/3/76)	150,370	481,803
Design Plus Innovations Ltd	169 West 7th Avenue	3,200	8,905
Dominion Construction Co Ltd	425 West 2nd Avenue	4,025	11,437
Dominion Management Ltd	505 Burrard Street	3,632	33,952
Dominion Management Ltd	595 Burrard Street	22,857	193,080
Farmers & Merchants Trust Co	564 Howe Street	2,250	12,600
First Canadian Land Corp	549 Howe Street	37,652	202,909
Florence O'Connor	1045 Homer Street	9,000	12,483
Fraser Heights Enterprises Ltd	5550 Fraser Street	21,757	120,566
Giant Ascot Mines	700 West Georgia Street	4,486	47,006
Hashman Construction Ltd	1055 West Georgia Street	74,139	654,819
Highbury Development Ltd	750 Cambie Street	70,802	458,107
Hudson Marine Holdings	1200 West 73rd Avenue	91,525	332,220
Industrial Process Heating Engineering Ltd	680 Raymur Avenue	10,960	25,543
Joseph Funaro Holdings Ltd	2431 East Pender Street	6,960	49,850
Joseph Funaro Holdings Ltd	450 Nanaimo Street	20,466	135,708
King Wai Co Ltd	1301 Robson Street	12,000	101,898
Knowlton Realty Ltd	1050 West Pender Street	5,115	94,473
MacAulay Nicholls and Maitland Co Ltd	2025 West 42nd Avenue	7,852	43,956
MacAulay Nicholls and Maitland Co Ltd	1155 West Georgia Street	8,002	76,014
MacAulay Nicholls and Maitland Co Ltd	1112 West Pender Street	6,913	49,909
MacMillan-Bloedel	1075 West Georgia Street	5,207	60,799
MacKenzie Management Ltd	789 West Pender Street	33,850	257,974
MacKenzie Management Ltd	1665 West Broadway	15,360	117,842
M E P C Western Property Ltd	409 Granville Streets	12,309	29,560
Murray Goldman Ltd	Robson & Granville Streets	10,800	136,436
National Trust Co Ltd	1575 West Georgia Street	6,048	41,243
Nicola Ella Building	768 S W Marine Drive	7,010	25,008
North American Life Insurance	747 Bute Street	26,336	123,149
O'Connor Estates Ltd	1057 Homer Street	5,200	30,770
Pacific Enterprises Ltd	#201–560 West Broadway	1,376	8,944
Pacific Centre Ltd	700 West Georgia Street	110,953	1,000,895
Pacific Palisades Ltd	747 Bute Street (1/4/75–31/10/75)	27,622	36,098
Sheraton Landmark Hotel	1400 Robson Street	1,768	17,458
Sheraton Landmark Hotel	1400 Robson Street 'Sheraton Room' (1/4/75–31/8/75)	1,863	8,205
Sherdale Estates Ltd	100 West Pender Street	33,202	116,505
Siegfried Ramler	215 Commercial Drive	1,146	5,533
Sun Life Assurance Co	1444 Alberni Street	36,661	246,873
Sun Life Assurance Co	1550 Alberni Street	25,162	172,263
Teachers Investment Housing Co-op	186 Smythe Street	9,008	18,322
Teachers Investment Housing Co-op	1177 West Broadway	25,060	179,584
Toro Holdings Ltd	2904 West Broadway	11,106	34,706
Turner Meakin Co Ltd	16 East Hastings Street	19,472	93,728
United Western Investments Ltd	541 West 8th Avenue	3,978	9,446
Vancouver Block Ltd	736 Granville Street	8,224	55,239
Vide Property	1090 West Pender Street	64,737	478,148
Wang Fai Co Ltd	1745 West 4th Avenue	4,614	25,021
Wardair Canada	1050 West Pender Street (1/4/75–30/11/75)	1,852	10,742
W Wong, E Wong, J Wong and W Wong	295 East Hastings Street	1,936	11,800
Y M C A Greater Vancouver	955 Burrard Street	5,527	72,739
Vernon			
E D A Enterprises	2901 32nd Avenue (1/4/75–31/8/75)	914	2,750
Towne Holdings Ltd	3306 32nd Avenue	3,587	13,601
Vernon District Credit Union	3207 32nd Avenue	1,600	9,520
Victoria			
Andromeda Investments Ltd	#301–31 Bastion Square (12/1/75–3/31/76)	1,422	2,187
Alex Olsen	478 Island Highway	4,657	9,101
De Montigny Enterprises Ltd	810 Fort Street (1/12/75–31/3/76)	20,388	124,066
Diversified Holdings Ltd	546 Yates Street (1/3/76–31/3/76)	1,800	1,165
Dominion Management Ltd	1405 Douglas Street	13,339	85,998
Geneva Investments Ltd	1061 Fort Street	27,522	201,387
Haworth Investments Ltd	2655–2657 Douglas Street	6,437	28,705
Kalyk N	999 Fort Street	3,318	14,640

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

RENTALS—*Continued*

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1975-76 Expenditures
			$
British Columbia—Concluded			
Victoria—*Concluded*			
Junction Shopping Centre Ltd	1627 Fort Street	6,500	27,268
M J Properties	1007 Fort Street (1/10/75–31/3/76)	2,447	10,522
Mearns L	614 Yates Street	2,881	18,298
Oxford Development Group Ltd	1175 Douglas Street	33,382	219,495
Park Pacific Apartments	3960 Quadra Street (1/2/76–31/3/76)	1,916	2,465
Roberts Investments Management Ltd	818 Douglas Street	1,676	8,216
West Coast Management	1537 Hillside Avenue	2,892	21,208
Yennadon Holdings Ltd	Postal Station A	6,494	27,650
Westbank			
Tench's Drug Store	Post Office	1,464	7,330
West Vancouver			
Park Royal Shopping Centre	Kapilano 100	39,088	241,628
Williams Lake			
Ajax Holdings Ltd	197 North 2nd Avenue	1,800	10,400
Canuck Properties Ltd	West 2nd Avenue	6,987	44,167
Woodfibre			
Rayonier Canada Ltd	Post Office	2,600	9,460
Yukon Territory			
Faro			
Solar Construction Ltd	Post Office	1,225	8,482
Watson Lake			
Yukon Territorial Government	Post Office	1,576	8,806
Whitehorse			
Ben Elle Enterprises Ltd	106 Main Street	707	7,020
Casca Enterprises Ltd	Casca Building	1,150	6,440
Mainsteel Developments Ltd	212 Main Street	4,189	35,323
M & R Mechanical Contractors Ltd	122 Industrial Street	9,600	7,968
Shwartzin E	4133 4th Avenue	1,310	7,083
West Arm Enterprises Ltd	107 Main Street	889	6,600
Yukon Electric Co Ltd	1st Avenue & Elliot Street	1,580	9,452
Outside Canada			
Belfast Ireland			
Condean Investments Co Ltd	Canada House	2,642	5,371
Birmingham England			
Birmingham Central Properties Ltd	Rotunda Building (1/4/75–22/9/75)	2,840	6,355
Bristol and West Building Society	Bristol and West House	6,927	67,601
Taylor J B & M C	54 Weoley Park Road	1,810	6,405
Chicago I11 U S A			
Metropolitan Management Co	111 East Wacker Drive	4,349	40,877
Glasgow Scotland			
Centrovincial Estates (Scotland) Ltd	Ashley House	5,450	24,862
Commercial and General Investments Ltd	Fleming House	6,450	15,944
London England			
B P Pension Trust	Flat 6 12–18 Hill Street	1,832	8,799
Crown Estates Office	Canada House	46,059	66,525
Franvis E V	112Loudoun Road	1,848	6,126
49 Grosvenor Square Property Management Ltd	Flat 5 49 Grosvenor Square	4,450	9,172
Mertoun Development Co	Flat 5 34 Bryarston Square	1,882	9,009
Mertoun Development Co	Flat 18 34 Bryarston Square	1,144	5,489
Mertoun Development Co	Flat 20 35 Bryarston Square	2,099	5,795
Metropolitan Holdings Ltd	Flat 47 Eyre Court	1,782	5,071
Metropolitan Holdings Ltd	Flat 67 Eyre Court	1,710	5,650
Metropolitan Holdings Ltd	Flat 28 Melbury Court	2,522	8,316
Metropolitan Holdings Ltd	Flat 63 Melbury Court	2,897	7,196
Metropolitan Holdings Ltd	Flat 36 South Lodge	1,935	5,570
Metropolitan Holdings Ltd	Flat 9 Wellesley House	3,327	7,179
National Car Parks	Britannia Hotel	800	9,248
National Provident Institution	Flat 10 169 Queensgate	2,686	8,297
Norwich Union Insurance Co Ltd	Flat 12 10 Weymouth Street	1,425	5,696
Reunion Properties Co Ltd	Chancery Lane	700	13,800
St Anselm Development Co Ltd	Flat 7 21 Princess Gate	8,779	8,832
S B Harbour Property Trust Ltd	Flat 4 10 Park Crescent	2,572	5,572
Taylor Woodrow Property Co Ltd	Flat 3 1 Upper Harley Street	2,340	5,750
Taylor Woodrow Property Co Ltd	Flat 5 1 Upper Harley Street	2,687	5,307
The Brompton Trust	74 Grove End Road	4,323	8,054
The Prudential Assurance Co Ltd	Flat 1 Orchard Court	3,728	6,292

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

RENTALS—*Concluded*

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1975-76 Expenditures
			$
Outside Canada—Concluded			
Manchester England			
Sir Denham & Thomas Brandwell Barlow	Barlow House	5,767	37,220
New York, NY, USA			
External Affairs	Standard Oil Building	4,935	104,300
Paris France			
Canadian Imperial Bank of Commerce	19 Avenue Montaigne	904	21,493
Paris France—Continued			
La Caisse Autonome de Retraite Chirugiens Dentistes	14 Rue Berri	2,830	61,211
Societes Sipace	Pan Am Building	1,566	54,117
San Francisco, Calif, USA			
Dillingham Development Corporation	44 Montgomery Street	2,575	22,789
Sidney, Australia			
Associated Dried Fruit Sales Ltd	88 Pitt Street (1/4/75–31/8/76)	660	3,617
Sub-Total Rentals—Space			130,522,478
Rentals, 1,638 Each at a Rate of Less than $5,000 per Annum			3,255,260
Total Rentals—Space			133,777,738
Rentals—Other			1,070,288
Total Rentals			134,848,026

Location	Name or Address of building	CY Expenditures
		$
RENTAL AND MAINTENANCE OF SOUND EQUIPMENT		
Capital Region		
Ottawa	Conference Centre	
	Under Agreement, International Simultaneous Translation Systems was paid	32,938
	Under Agreement, K W Wilks & Associates was paid	17,173
		50,111
	House of Commons and Senate	
	Under Agreement, International Simultaneous Translations Systems was paid	2,222
	National Press Building Under Agreement, Tannoy Ltd was paid	5,684
		7,906
		58,017

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Concluded*

MATERIALS AND SUPPLIES

Provinces	Flags and Decorations	Petroleum Products	Fuel Oil	Office Machines and Equipment	Caretaking Supplies	Electric Fixtures	Fluorescent Tubes Light Bulbs	House Furnishings
Newfoundland	105	5,376	413,053	334	35,814	46,459	7,388	8,113
Prince Edward Island		43	53,873	220	13,557	16	576	179
Nova Scotia	2,937	2,554	223,888	1,984	95,488	3,531	13,098	
New Brunswick	49	5,963	235,358	966	73,004	1,091	15,983	16
Quebec	14,941	14,200	1,224,730	18,367	287,887	133,900	121,089	5,047
Ontario—Capital Region	37,771	36,024	3,518,684	231,746	455,749	482,851	128,738	23,710
Ontario	15,068	26,695	389,875	62,839	326,288	80,083	113,433	2,920
Manitoba	1,664	153,684	2,467,838	595	41,113	14,586	5,636	13,396
Saskatchewan	4,442	2,231	12,539	550	62,799	3,757	15,378	206
Alberta and Northwest Territories	4,203	35,545	320,114	1,330	90,586	9,850	35,685	22,333
British Columbia and Yukon Territory	3,899	17,991	449,407	407	80,180	46,997	26,088	5,523
London, England	17	3,298	43,026	31	3,558	1,903	9,475	441

MARINE PROGRAM

COMPARATIVE STATEMENT OF EXPENDITURES FOR AND REVENUES FROM DREDGING

	Expenditures		Revenues	
	1975–76	1974–75	1975-76	1974-75
	$	$	$	$
Newfoundland	1,024,764	979,800		
Prince Edward Island	481,901	452,236		
Nova Scotia		248,288		
New Brunswick	322,643	292,615		
Quebec	966,565	761,080	5,450	
Ontario		27,382		
Manitoba	233,676	311,453		12,374
Alberta	416,000	356,347		
British Columbia	2,205,624	2,281,068	2,975	2,900
Total Provinces	5,651,173	5,710,269	8,425	15,274
Northwest Territories	414,138	427,417	5,038	
Total	6,065,311	6,137,686	13,463	15,274

PUBLIC WORKS—*Continued*

MARINE PROGRAM—*Concluded*

REPAIR AND MAINTENANCE CONTRACTS $100,000 OR OVER

Contractor	City	Province	Project Location and Nature of Work	Amount of Contract	Year of Contract	1975-76 Expenditures	Expenditures to Date
				$		$	$
New Brunswick							
The J P Porter Co Ltd	Montreal	Que	Bathurst—Dredging	190,486	1974-75	82,846	190,486(f)
The J P Porter Co Ltd	Montreal	Que	Saint-John—Dredging Courtenay Bay	203,906	1974-75	78,576	203,906(f)
Verreault Navigation Inc	Les Mechins	Que	Saint-John—Dredging Courtenay Bay	197,764	1975-76	197,764	197,764(f)
Verreault Navigation Inc	Les Mechins	Que	Dalhousie—Dredging Public berth	114,379	1975-76	114,379	114,379(f)
Quebec							
Adera Construction Inc	Cap-Aux-Meules	Que	Cap-Aux-Meules—Repairs to breakwaters	289,600	1975-76		
Rosaire Savard & Fils Inc	St-Marc des Carrieres	Que	Baie-Comeau—Embankment and dolos	876,949	1975-76	876,949	876,949(f)
Simard & Beaudry Inc	Montreal	Que	Île-Aux-Coudres—Wharf repairs	574,318	1975-76	574,318	574,318
Simon Thivierge & Fils Enrg	St-Aime des Lacs	Que	Tadoussac—Wharf repairs	328,370	1974-75	154,753	328,370(f)
Ontario							
G Mulhall & Sons Ltd	Belle River	Ont	Kingsville—Dredging	183,307	1974-75	183,307	183,307(f)
*J P Porter (Ontario) Ltd	Hamilton	Ont	Port Stanley—Dredging	322,091	1974-75	191,257	322,091(f)
J P Porter (Ontario) Ltd	Hamilton	Ont	Goderich—Dredging	403,275	1975-76	403,275	403,275(f)
British Columbia							
Canadian Gun-Crete Grouting Ltd	North Vancouver	B C	Esquimalt Graving Dock—Concrete repairs	134,496	1975-76	127,746	127,746
Dillingham Corp Canada Ltd	North Vancouver	B C	Fraser River—Redredging	271,130	1975-76	271,130	271,130
Victoria Paving Co Ltd	Victoria	B C	Esquimalt Graving Dock—Paving parking lot and building guardhouse	181,490	1975-76	142,717	142,717

PUBLIC WORKS—*Concluded*

TRANSPORTATION AND OTHER ENGINEERING PROGRAM
REPAIR AND MAINTENANCE CONTRACTS $100,000 OR OVER—*Concluded*

Contractor	City	Province	Project Location and Nature of Work	Amount of Contract	Year of Contract	1975-76 Expenditures	Expenditures to Date
				$		$	$
Ontario—Capital Region							
Armcon Ltd	Hawkesbury	Ont	Hawkesbury—Repairs to Perley Bridge	301,134	1974-75	301,134	301,134(f)
Cojom Ltd	Ottawa	Ont	Chaudiere Bridge—Repairs to arch 3 Hull Que	142,592	1975-76	142,592	142,592(f)
Duron Ontario Ltd	Ottawa	Ont	Confederation Square—Renovations Plaza Bridge	209,052	1975-76	209,052	209,052
British Columbia							
Franki Canada Ltd	Edmonton	Alta	Alaska Highway—Flood damage repairs	237,000	1975-76	219,740	219,740(f)
General Enterprises Ltd	Whitehorse	Y T	Alaska Highway—Flood damage repairs	668,133	1975-76	275,466	275,466
Don Gordon Ltd	Fort Nelson	B C	Alaska Highway—Maintenance of mile 496 to 626.6	2,381,744	1974-75	813,305	1,608,710
Don Gordon Ltd and Wedhorn Ventures Ltd	Fort Nelson	B C	Alaska Highway—Maintenance of mile 83.6 to 299	3,496,308	1975-76	1,207,326	1,207,326
E Lobe Contracting Ltd	Whitehorse	Y T	Alaska Highway—Crushed gravel surfacing and stockpiling	833,611	1975-76	833,611	833,611(f)
E Lobe Contracting Ltd	Whitehorse	Y T	Alaska Highway—Crushed gravel surfacing and stockpiling	839,903	1975-76	827,404	827,404(f)
Pine Tree Construction	Burnaby	B C	Alaska Highway—Flood damage repairs	206,154	1975-76	206,154	206,154(f)
Prism Enterprises Ltd	Kelowna	B C	Alaska Highway—Flood damage repairs	220,549	1974-75	144,589	220,549(f)
Bruce Rome Construction	Dawson Creek	B C	Alaska Highway—Flood damage repairs	147,859	1975-76	147,859	147,859(f)
Tackama Forest Products Ltd	Fort Nelson	B C	Alaska Highway—Flood damage repairs	182,490	1975-76	162,490	162,490(f)
Tackama Forest Products Ltd	Fort Nelson	B C	Alaska Highway—Slide remedial work at mile 296	148,145	1975-76	148,145	148,145
*Wedhorn Ventures Ltd	Fort Nelson	B C	Alaska Highway—Maintenance of mile 301 to 496	3,862,125	1973-74	1,064,871	3,677,663
Yukon Territory							
Yukon Territorial Government	Whitehorse	Y T	Alaska Highway—Maintenance west of mile 626.6		1972-73	6,209,163	20,321,174

* Amends reporting in the previous years' Public Accounts
**Under agreement between DPW and the Yukon Territorial Government—expenditures are subject to an annual audit.

TRANS-CANADA HIGHWAY CONSTRUCTION THROUGH NATIONAL PARKS

Banff National Park	9,154
Glacier National Park	49,079
Mount Revelstoke National Park	1,263,814
Western National Park	8,957
Total	1,331,004

REGIONAL ECONOMIC EXPANSION

Payments by Provinces

Grants to assist various organizations associated with the promotion and development of regional economic expansion; contributions related to economic expansion and social adjustment by payments to provinces, provincial agencies and to persons for: programs and projects under the Agricultural and Rural Development Act; the use of land; research in connection with the development and adjustment of manpower resources in selected areas; programs related to industrial research and development of services to industry including industrial infrastructure; incentives to industry for the development of employment opportunities in designated regions and special areas; general development agreements; and other federal-provincial programs

Grants—	
Atlantic Provinces Economic Council	$ 11,500
	11,500
Contributions—	
Agricultural and Rural Development Act cost-shared program:	
Newfoundland	1,535,185
Nova Scotia	3,057,683
New Brunswick	15,796
Quebec	4,785,271
Ontario	7,649,689
Manitoba	2,711,159
Saskatchewan	3,210,103
Alberta	1,346,321
British Columbia	2,334,344
	26,645,551
Agricultural and Rural Development Act:	
Development Projects on Indian Reserves—	
Nova Scotia	98,350
New Brunswick	18,987
Quebec	114,296
Ontario	115,210
	346,843
Agricultural and Rural Development Act:	
Federal-Provincial Research program—	
Special ARDA	
Manitoba	1,497,235
Saskatchewan	749,578
British Columbia	2,617,607
	4,864,420
Land surveying and mapping program:	
Newfoundland	442,098
Council of Maritime Premiers	3,389,999
	3,832,097
NewStart companies in designated areas:	
New Brunswick	509,554
	509,554
Programs and projects contributing to the growth and development of the economy of the Atlantic region for which satisfactory financing arrangements are not otherwise available:	
Newfoundland	258,844
Prince Edward Island	2,204
Nova Scotia	73,445
New Brunswick	35,937
	370,430
Incentives for the development of industrial employment opportunities in designated areas and regions of Canada deemed to require special measures to facilitate economic expansion and social adjustment:	
Industrial Incentives:	
Newfoundland	3,166,601
Prince Edward Island	828,763
Nova Scotia	9,624,449
New Brunswick	9,618,063
Quebec	33,122,050
Ontario	13,606,142
Manitoba	5,269,174
Saskatchewan	3,872,787
Alberta	5,720,897
British Columbia	878,488
	85,707,414
Federal-Provincial agreement on Special Areas:	
Newfoundland	4,197,801
Nova Scotia	4,399,064
New Brunswick	1,119,505
Quebec	7,413,574
Manitoba	1,163,583
Alberta	121,263
	18,414,790
Comprehensive rural area development programs:	
Prince Edward Island	32,867,453
Northeast New Brunswick	8,003,660
Quebec—Lower St. Lawrence, Gaspe and Iles-de-la-Madeleine	13,944,397
Manitoba—Interlake	1,851,526
	56,667,036
Special Highway Programs:	
New Brunswick	2,650,267
	2,650,267
Resource and Geological Surveys:	
Newfoundland	184,737
New Brunswick	736,854
	921,591
General Development Agreements:	
Newfoundland	46,332,364
Nova Scotia	18,423,304
New Brunswick	33,460,177
Quebec	38,060,451
Ontario	15,147,557
Manitoba	12,116,123
Saskatchewan	10,412,998
Alberta	4,701,186
British Columbia	2,778,647
	181,432,807
Memorial University VTR Agreement	149,683
Newfoundland Resettlement	168,156
Maritime Resource Management Services	450,000
Atlantic Management Institute	300,000
Atlantic Region Labour Education Centre	141,029
New Brunswick Multiplex Corporation Limited	389,440
Newfoundland and Labrador Development Corporation Limited	396,623
Atlantic Provinces Physical Distribution Advisory Services	100,000
Metro Area of Greater Moncton	23,917
	2,118,848
Total Vote 10	$384,493,148

URBAN AFFAIRS

CENTRAL MORTGAGE AND HOUSING CORPORATION

Contributions to municipalities to assist in the clearance, replanning, rehabilitation and modernization of blighted or substandard areas, National Housing Act. 1954, C. 23, 1953-54, as amended (12) 1,110,847

Section 23 of the Act authorizes the Corporation, with the approval of the Governor in Council, to enter into agreements with municipalities providing for the payment to a municipality of contributions in respect of one half of the cost to the municipality of acquiring and clearing, whether by condemnation proceedings or otherwise, an area of land in the municipality. The same section authorizes the Corporation to be paid the money required to carry out such agreements. A payment made under this section shall not be greater than the amount by which the aggregate of $300,000,000 and any additional amounts authorized by Parliament exceeds the total amount of payments made. Payments to date were $186,345,888.

Total payments under the Act during the fiscal year to reimburse the Corporation for contributions made to municipalities were $7,623,934 of which $6,513,087 for the period April to December 1975 was charged to the Statutory Vote. In addition an expenditure made in 1974-75 under the Act for the period January to March 1975 in the amount of $3,621,364 was also charged to the Statutory Vote and credited to non-tax revenue—refunds of previous years expenditure. Details of payments by city, by province follow:

Authority	Agreement with	Contributions	Payments	To date
PC 1970-1606 d/Sept 16, 1970	Province of Newfoundland Corner Brook The City-Scheme 23-B	1,702,800	87,328	1,683,699
PC 1963-1182 d/Aug 14, 1963	Province of Nova Scotia City of Halifax Uniacke Square	2,490,000	23,387	2,076,049
PC 1967-2215 d/Nov 30, 1967	Province of Nova Scotia Town of Amherst East Central Area	170,085	36,704	150,087
PC 1968-1331 d/July 17, 1968	Province of New Brunswick City of Saint John North End Area	11,072,519	408,641	8,343,336
PC 1968-1333 d/July 17, 1968 PC 1971-1165 d/June 15, 1971 PC 1971-2555 d/Nov 11, 1971	Province of Quebec Quebec Housing Corporation	49,593,285	1,808,942	43,270,284
PC 1966-1286 d/July 7, 1966 Executive Committee Poll d/Dec 20, 1974	Province of Quebec City of Montreal Cote des Neiges District	1,234,700	153,757	1,234,700
PC 1970-461 d/Mar 17, 1970 PC 1975-567 d/Mar 11, 1975	Province of Ontario City of Cornwall	1,700,000	422,929	1,470,752
PC 1964-1429 d/Sept 11, 1964	Province of Ontario City of Hamilton North End Project	4,707,000	59,155	4,010,572
PC 1967-1656 d/Aug 30, 1967 PC 1972-506 d/Mar 14, 1972	Province of Ontario City of Hamilton (Civic Square Project) Lloyd Jackson Square	14,511,450	109,381	12,676,364
PC 1970-1391 d/Aug 5, 1970	Province of Ontario City of Hamilton York Street Area	3,150,000	8,893	2,623,289
PC 1970-461 d/Mar 17, 1970 Agreement d/June 5, 1973	Province of Ontario City of Kitchener Downtown Area	1,464,805	280,680	1,097,538
PC 1969-2009 d/Oct 21, 1969 PC 1972-74 d/Jan 18, 1972 PC 1974-1149 d/May 14, 1974	Province of Ontario City of London Block C Area	4,028,175	230,936	3,365,901
PC 1968-1024 d/May 29, 1968	Province of Ontario City of Ottawa Lowertown East	15,444,325	1,291,496	12,701,774
PC 1967-1341 d/July 12, 1967 PC 1974-1609 d/July 16, 1974	Province of Ontario City of Sault Ste-Marie Riverfront Area	1,576,995	324,901	1,264,459
PC 1969-1574 d/Aug 11, 1969 PC 1974-2336 d/July 31, 1973	Province of Ontario City of Sault Ste-Marie International Bridge Plaza	3,320,696	927,009	3,059,936

URBAN AFFAIRS—*Concluded*

CENTRAL MORTGAGE AND HOUSING CORPORATION—*Concluded*

Authority	Agreement with	Contributions	Payments	To date
PC 1967-395 d/Mar 2, 1967	Province of Ontario City of Sudbury Borgia Area	9,430,099	73,208	9,273,429
PC 1968-1330 d/July 17, 1968 PC 1974-2534 d/Nov 19, 1974	Province of Ontario City of Thunder Bay Downtown Area	4,322,393	149,389	2,988,313
PC 1964-437 d/Mar 26, 1964 PC 1966-837 d/May 13, 1966	Province of Ontario City of Toronto Alexandra Park Project	7,378,000	2,500	6,146,793
PC 1965-1448 d/Aug 11, 1965 Agreement d/Nov 4, 1974	Province of Ontario City of Toronto Don Mount Village	4,379,500	213,660	2,155,487
PC 1971-2748 d/Dec 14, 1971	Province of Ontario City of Toronto Trefann Court	1,041,000	111,427	546,811
PC 1961-1408 d/Sept 28, 1961 PC 1967-1991 d/Oct 19, 1967	Province of Manitoba City of Winnipeg Lord Selkirk Park	4,375,000	114,548	4,353,751
PC 1970-1502 d/Sept 9, 1970	Province of Manitoba City of Winnipeg Midland Railway Area No. 2	2,000,000	28,840	1,902,563
PC 1966-709 d/Apr 21, 1966 PC 1970-1722 d/Oct 6, 1970	Province of Alberta City of Calgary Churchill Park Scheme 1A-1B	14,216,389	539,567	6,198,511
PC 1968-2105 d/Nov 19, 1968	Province of Alberta City of Medicine Hat Area B-1	659,763	48,349	297,040
PC 1960-862 d/June 23, 1960	Province of British Columbia City of Vancouver Project 1	2,621,709	94	1,489,828
PC 1964-1001 d/July 9, 1964	Province of British Columbia City of Vancouver Project 2	3,000,000	15,179	2,710,185
PC 1971-2051 d/Sept 28, 1971	Province of British Columbia City of Vancouver Strathcona	2,465,000	153,034	1,775,045

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS BY PROVINCES

SUMMARY OF FEDERAL-PROVINCIAL SHARED-COST PROGRAMS BY DEPARTMENT

Year Ended March 31, 1976

(in thousands of dollars)

DEPARTMENTS	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon and Northwest Territories	Total
Agriculture	14	404	105	95	2,284	7,268	5,849	19,777	14,823	1,087		51,706
Energy, Mines and Resources	910		71	71	235	50	328	687	129	193	360	3,034
Environment	645	62	309	217	1,753	2,351	1,997	1,216	1,578	4,525		14,653
Indian Affairs and Northern Development	5,995	1,710		1,051	487	432	385	252		643	10	10,965
Industry, Trade and Commerce	65	34	19	14	81	109	327	34	19	89	12	803
Justice	174	44	436	351	3,169	4,602	649	617	1,132	1,617	93	12,884
Manpower and Immigration		152	97	80	376	1,612	319	306	444	234		3,620
National Defence	47	22	63	54	379	494	75	69	117	157	23	1,500
National Health and Welfare	111,882	23,507	149,640	140,565	228,786	1,590,376	205,294	165,869	358,040	525,279	13,080	3,512,318
Public Works						253	2,337					2,590
Regional Economic Expansion	52,406	32,832	25,373	42,752	61,624	22,797	18,709	12,802	6,168	5,113		280,576
Science and Technology			92	69		80		92	95	95		523
Secretary of State	6,041	1,566	28,275	12,272	299,724	203,557	20,693	13,479	44,913	17,258	258	648,036
Transport	25						10,935	8,874	9,566	2,500		31,900
Urban Affairs					13,862	5,279						19,141
Total	178,204	60,333	204,480	197,591	612,760	1,839,260	267,897	224,074	437,024	558,790	13,836	4,594,249

AGRICULTURE

AID TO UNIVERSITIES FOR EXPANSION OR ENLARGEMENT TO EXISTING VETERINARY TEACHING FACILITIES

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1976	1975	From Inception (including 1976)
Newfoundland			
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec	242	823	1,065
Ontario	1,451	1,377	2,828
Manitoba			
Saskatchewan			
Alberta			
British Columbia			
Total provinces	1,693	2,200	3,893
Northwest Territories			
Yukon Territory			
Total	1,693	2,200	3,893

CONTRIBUTIONS TO 4-H CLUBS

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1976	1975	*From Inception (including 1976)
Newfoundland	4	4	
Prince Edward Island	4	2	
Nova Scotia	9	9	
New Brunswick	5	5	
Quebec	21	14	
Ontario	68	66	
Manitoba	15	15	
Saskatchewan	22	22	
Alberta	19	19	
British Columbia	10	10	
Total provinces	177	166	
Northwest Territories			
Yukon Territory			
Total	177	166	

* Information not available.

AGRICULTURE—*Continued*

CONTRIBUTIONS FOR RABIES

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1976	1975	From Inception (including 1976)
Newfoundland			
Prince Edward Island			
Nova Scotia			
New Brunswick			4
Quebec	10	16	111
Ontario	77	63	556
Manitoba	2	4	6
Saskatchewan	1	2	11
Alberta			1
British Columbia			
Total provinces	90	85	689
Northwest Territories			
Yukon Territory			
Total	90	85	689

CROP LOSS ASSISTANCE

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1976	1975	From Inception (including 1976)
Newfoundland			
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec	3	112	558
Ontario		13	13
Manitoba	1,402	277	1,679
Saskatchewan		683	939
Alberta		454	513
British Columbia		200	507
Total provinces	1,405	1,739	4,209
Northwest Territories			
Yukon Territory			
Total	1,405	1,739	4,209

CROP INSURANCE

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1976	1975	From Inception (including 1976)
Newfoundland	7		7
Prince Edward Island	400	221	963
Nova Scotia	93	85	354
New Brunswick	89		89
Quebec	2,008	1,670	3,678
Ontario	5,672	3,869	14,079
Manitoba	4,418	2,765	17,630
Saskatchewan	19,739	14,578	45,008
Alberta	14,794	7,300	33,034
British Columbia	1,056	652	3,556
Total provinces	48,276	31,140	118,398
Northwest Territories			
Yukon Territory			
Total	48,276	31,140	118,398

EXPERIMENTAL CROP INSURANCE

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1976*	1975	From Inception (including 1976)
Newfoundland			
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec		96	6,825
Ontario			
Manitoba			
Saskatchewan			
Alberta			
British Columbia			
Total provinces		96	6,825
Northwest Territories			
Yukon Territory			
Total		96	6,825

*Program discontinued.

AGRICULTURE—*Concluded*

PROGRAMS UNDER $100,000

(in thousands of dollars)

Provinces and Territories	Year ended March 31* 1976	1975	From Inception (including 1976)
Newfoundland	3		
Prince Edward Island			
Nova Scotia	3	1	
New Brunswick	1	2	
Quebec		6	
Ontario			
Manitoba	12		
Saskatchewan	15	9	
Alberta	10	10	
British Columbia	21		
Total provinces	65	28	
Northwest Territories			
Yukon Territory			
Total	65	28	

*Information not available.

ALBERTA IRON (WEOC) PROCESSING PROGRAM PEACE RIVER IRON ORE PROGRAM

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1976	1975	From Inception (including 1976)
Newfoundland			
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec			
Ontario			
Manitoba			
Saskatchewan*[1]			
Alberta	129	99*	228
British Columbia			
Total provinces	129	99*	228
Northwest Territories			
Yukon Territory			
Total	129	99*	228

* Amends reporting in previous year's Public Accounts.
*[1] The amounts previously reported in this table for Saskatchewan are now reported under Saskatchewan Program for the Evaluation of High-ash Lignite.

ENERGY, MINES AND RESOURCES

AEROMAGNETIC SURVEYS

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1976	1975	From Inception (including 1976)
Newfoundland	472		472
Prince Edward Island		30	30
Nova Scotia			
New Brunswick			69
Quebec	235	225	2,868
Ontario			863
Manitoba			673
Saskatchewan			479
Alberta			164
British Columbia	152	75	754
Total provinces	859	330	6,372
Northwest Territories	360		360
Yukon Territory			
Total	1,219	330	6,732

BAY OF FUNDY TIDAL POWER STUDY (MERP)

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1976	1975	From Inception (including 1976)
Newfoundland			
Prince Edward Island			
Nova Scotia	71		71
New Brunswick	71		71
Quebec			
Ontario			
Manitoba			
Saskatchewan			
Alberta			
British Columbia			
Total provinces	142		142
Northwest Territories			
Yukon Territory			
Total	142		142

ENERGY, MINES AND RESOURCES—*Continued*

B.C.—YUKON—NORTHWEST TERRITORIES—BOUNDARY

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1976	1975	From Inception (including 1976)
Newfoundland			
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec			
Ontario			
Manitoba			
Saskatchewan			
Alberta			
British Columbia	41	33	127
Total provinces	41	33	127
Northwest Territories			
Yukon Territory			
Total	41	33	127

EVALUATION OF SASKATCHEWAN COAL RESERVES

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1976	1975	From Inception (including 1976)
Newfoundland			
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec			
Ontario			
Manitoba			
Saskatchewan	90		642
Alberta			
British Columbia			
Total Provinces	90		642
Northwest Territories			
Yukon Territory			
Total	90		642

ELECTRICAL POWER SYSTEMS REGIONAL INTERCONNECTIONS (MERP)

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1976	1975	From Inception (including 1976)
Newfoundland		149	350
Prince Edward Island		47	236
Nova Scotia			
New Brunswick			
Quebec			
Ontario			
Manitoba			
Saskatchewan			
Alberta			
British Columbia			
Total provinces		196	586
Northwest Territories			
Yukon Territory			
Total		196	586

MANITOBA NON-RENEWABLE RESOURCE EVALUATION

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1976	1975	From Inception (including 1976)
Newfoundland			
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec			
Ontario			
Manitoba	103		103
Saskatchewan			
Alberta			
British Columbia			
Total provinces	103		103
Northwest Territories			
Yukon Territory			
Total	103		103

ENERGY, MINES AND RESOURCES—*Continued*

NEWFOUNDLAND MINERAL DEVELOPMENT PROGRAM

(in thousands of dollars)

Provinces and Territories	Year ended March 31		From Inception (including 1976)
	1976	1975	
Newfoundland	438	293	1,255
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec			
Ontario			
Manitoba			
Saskatchewan			
Alberta			
British Columbia			
Total provinces	438	293	1,255
Northwest Territories			
Yukon Territory			
Total	438	293	1,255

SASKATCHEWAN HEAVY OILS PROGRAM

(in thousands of dollars)

Provinces and Territories	Year ended March 31		From Inception (including 1976)
	1976	1975	
Newfoundland			
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec			
Ontario			
Manitoba			
Saskatchewan	200		200
Alberta			
British Columbia			
Total provinces	200		200
Northwest Territories			
Yukon Territory			
Total	200		200

NORTHERN SASKATCHEWAN MINERAL DEVELOPMENT PROGRAM

(in thousands of dollars)

Provinces and Territories	Year ended March 31		From Inception (including 1976)
	1976	1975	
Newfoundland			
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec			
Ontario			
Manitoba			
Saskatchewan	272	194*	466
Alberta			
British Columbia			
Total provinces	272	194*	466
Northwest Territories			
Yukon Territory			
Total	272	194*	466

*Amends reporting in the previous years' Public Accounts.

SASKATCHEWAN—NORTHWEST TERRITORIES BOUNDARY COMMISSION

(in thousands of dollars)

Provinces and Territories	Year ended March 31		From Inception (including 1976)
	1976	1975	
Newfoundland			
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec			
Ontario			
Manitoba			
Saskatchewan	8		8
Alberta			
British Columbia			
Total provinces	8		8
Northwest Territories			
Yukon Territory			
Total	8		8

ENERGY, MINES AND RESOURCES—*Concluded*

SASKATCHEWAN PROGRAM FOR THE EVALUATION OF HIGH-ASH LIGNITE*

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1976	1975	From Inception (including 1976)
Newfoundland			
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec			
Ontario			
Manitoba			
Saskatchewan	35	40	75
Alberta			
British Columbia			
Total provinces	35	40	75
Northwest Territories			
Yukon Territory			
Total	35	40	75

*The amounts for this program were erroneously reported under the WEOC—Peace River Iron Ore Program in 1974-75.

URANIUM RECONNAISSANCE PROGRAM

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1976	1975	From Inception (including 1976)
Newfoundland			
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec			
Ontario	50		50
Manitoba	225		225
Saskatchewan	82		82
Alberta			
British Columbia			
Total provinces	357		357
Northwest Territories			
Yukon Territory			
Total	357		357

ENVIRONMENT

ALBERTA OIL SANDS ENVIRONMENT RESEARCH PROGRAM

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1976	1975	From Inception (including 1976)
Newfoundland			
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec			
Ontario			
Manitoba	629		629
Saskatchewan			
Alberta			
British Columbia			
Total provinces	629		629
Northwest Territories			
Yukon Territory			
Total	629		629

CANADA LAND INVENTORY

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1976	1975	From Inception (including 1976)
Newfoundland	36	31	168
Prince Edward Island			90*
Nova Scotia			527*
New Brunswick			291*
Quebec		51	4,874
Ontario			3,098*
Manitoba	5		3,055*
Saskatchewan		3	2,500*
Alberta			1,668
British Columbia	35	331	5,068
Total provinces	76	416	21,339*
Northwest Territories			
Yukon Territory			
Total	76	416	21,339*

*Amends reporting in the previous years' Public Accounts.

ENVIRONMENT—*Continued*

CANADA—ONTARIO SHORE DAMAGE STUDY

(in thousands of dollars)

Provinces and Territories	Year ended March 31		From Inception (including 1976)
	1976	1975	
Newfoundland			
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec			
Ontario	141	73	493
Manitoba			
Saskatchewan			
Alberta			
British Columbia			
Total provinces	141	73	493
Northwest Territories			
Yukon Territory			
Total	141	73	493

DELTA PROJECT MANITOBA

(in thousands of dollars)

Provinces and Territories	Year ended March 31		From Inception (including 1976)
	1976	1975	
Newfoundland			
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec			
Ontario			
Manitoba	776	350	1,126
Saskatchewan			
Alberta			
British Columbia			
Total provinces	776	350	1,126
Northwest Territories			
Yukon Territory			
Total	776	350	1,126

CHURCHILL, NELSON BASIN STUDY

(in thousands of dollars)

Provinces and Territories	Year ended March 31		From Inception (including 1976)
	1976	1975	
Newfoundland			
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec			
Ontario			
Manitoba		10	843
Saskatchewan	533	541*	1,074*
Alberta			
British Columbia			
Total provinces	533	551*	1,917*
Northwest Territories			
Yukon Territory			
Total	533	551*	1,917*

*Amends reporting in the previous years' Public Accounts.

DEVELOPMENT OF ATLANTIC SALMON

(in thousands of dollars)

Provinces and Territories	Year ended March 31		From Inception (including 1976)
	1976	1975	
Newfoundland			
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec		4	4
Ontario			
Manitoba			
Saskatchewan			
Alberta			
British Columbia			
Total provinces		4	4
Northwest Territories			
Yukon Territory			
Total		4	4

ENVIRONMENT—*Continued*

FOREST ENGINEERING RESEARCH INSTITUTE OF CANADA

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1976	1975	From Inception (including 1976)
Newfoundland	169		169
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec	587		587
Ontario			
Manitoba			
Saskatchewan			
Alberta			
British Columbia			
Total provinces	756		756
Northwest Territories			
Yukon Territory			
Total	756		756

GAUGING STATION CONSTRUCTION AND HYDROMETRIC WORK

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1976	1975	From Inception (including 1976)
Newfoundland			
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec			
Ontario		1	1
Manitoba		8	8
Saskatchewan			
Alberta			34
British Columbia			
Total provinces		9	43
Northwest Territories			
Yukon Territory			
Total		9	43

FRASER RIVER FLOOD CONTROL

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1976	1975	From Inception (including 1976)
Newfoundland			
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec			
Ontario			
Manitoba			
Saskatchewan			
Alberta			
British Columbia	4,368	4,830	14,860
Total provinces	4,368	4,830	14,860
Northwest Territories			
Yukon Territory			
Total	4,368	4,830	14,860

HYDROMETRIC AGREEMENTS

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1976	1975	From Inception (including 1976)
Newfoundland			
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec			
Ontario	471		471
Manitoba	203		203
Saskatchewan	179	34*	213*
Alberta		30*	30*
British Columbia			
Total provinces	853	64*	917*
Northwest Territories			
Yukon Territory			
Total	853	64*	917*

Reports shown under Hydrometric Survey and Hydrometric Agreements in 1974-75 have been combined under Hydrometric Agreements.
*Amends reporting in the previous years' Public Accounts.

ENVIRONMENT—*Continued*

INDUSTRIAL DEVELOPMENT

(in thousands of dollars)

Provinces and Territories	Year ended March 31		From Inception (including 1976)
	1976	1975	
Newfoundland	440	600	5,673*
Prince Edward Island	62	94*	631*
Nova Scotia	309	205*	2,665*
New Brunswick	217	173*	1,872*
Quebec	50	71*	873*
Ontario	64	61*	198*
Manitoba			
Saskatchewan			
Alberta			
British Columbia	108	102	423*
Total provinces	1,250	1,306*	12,335*
Northwest Territories			
Yukon Territory			
Total	1,250	1,306*	12,335*

Reports shown under Process Technology and Industrial Development in 1974-75 have been combined under Industrial Development.
*Amends reporting in the previous years' Public Accounts.

LAC SEUL AGREEMENT

(in thousands of dollars)

Provinces and Territories	Year ended March 31		From Inception (including 1976)
	1976	1975	
Newfoundland			
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec			
Ontario	15	12*	27*
Manitoba			
Saskatchewan			
Alberta			
British Columbia			
Total provinces	15	12*	27*
Northwest Territories			
Yukon Territory			
Total	15	12*	27*

* Amends reporting in the previous years' Public Accounts.

JAMES BAY ENVIRONMENTAL ASSESSMENT

(in thousands of dollars)

Provinces and Territories	Year ended March 31		From Inception (including 1976)
	1976	1975	
Newfoundland			
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec	491	1,470	1,961
Ontario			
Manitoba			
Saskatchewan			
Alberta			
British Columbia			
Total provinces	491	1,470	1,961
Northwest Territories			
Yukon Territory			
Total	491	1,470	1,961

LAKE WINNIPEG, NELSON AND CHURCHILL RIVERS

(in thousands of dollars)

Provinces and Territories	Year ended March 31		From Inception (including 1976)
	1976	1975	
Newfoundland			
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec			
Ontario			
Manitoba	76	123	1,032*
Saskatchewan			
Alberta			
British Columbia			
Total provinces	76	123	1,032*
Northwest Territories			
Yukon Territory			
Total	76	123	1,032*

* Amends reporting in the previous years' Public Accounts.

ENVIRONMENT—*Continued*

LOWER CHURCHILL RIVER ENVIRONMENTAL STUDIES

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1976	1975	From Inception (including 1976)
Newfoundland		30*	30*
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec			
Ontario			
Manitoba			
Saskatchewan			
Alberta			
British Columbia			
Total provinces		30*	30*
Northwest Territories			
Yukon Territory			
Total		30*	30*

* Amends reporting in the previous years' Public Accounts.

MONTREAL FLOOD AGREEMENT

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1976	1975	From Inception (including 1976)
Newfoundland			
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec	225		225
Ontario			
Manitoba			
Saskatchewan			
Alberta			
British Columbia			
Total provinces	225		225
Northwest Territories			
Yukon Territory			
Total	225		225

MIGRATORY BIRDS CROP DEPREDATION

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1976	1975	From Inception (including 1976)
Newfoundland			
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec			
Ontario			
Manitoba	225	261	620*
Saskatchewan	330	460	1,355*
Alberta	445	618	1,858*
British Columbia			
Total provinces	1,000	1,339	3,833*
Northwest Territories			
Yukon Territory			
Total	1,000	1,339	3,833*

* Amends reporting in the previous years' Public Accounts.

NEWFOUNDLAND FOREST INVENTORY

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1976	1975	From Inception (including 1976)
Newfoundland		116*	4,145*
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec			
Ontario			
Manitoba			
Saskatchewan			
Alberta			
British Columbia			
Total provinces		116*	4,145*
Northwest Territories			
Yukon Territory			
Total		116*	4,145*

Reports shown under Newfoundland Forest Inventory and Forest Inventory Survey in 1974-75 have been combined under Newfoundland Forest Inventory.

* Amends reporting in the previous years' Public Accounts.

ENVIRONMENT—*Continued*

PEST CONTROL

(in thousands of dollars)

Provinces and Territories	Year ended March 31		From Inception (including 1976)
	1976	1975	
Newfoundland			
Prince Edward Island			
Nova Scotia			
New Brunswick		565	1,196
Quebec		2,034	5,521
Ontario			
Manitoba			
Saskatchewan			
Alberta			
British Columbia			
Total provinces		2,599	6,717
Northwest Territories			
Yukon Territory			
Total		2,599	6,717

PRINCE RUPERT ENVIRONMENTAL ASSESSMENT

(in thousands of dollars)

Provinces and Territories	Year ended March 31		From Inception (including 1976)
	1976	1975	
Newfoundland			
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec			
Ontario			
Manitoba			
Saskatchewan			
Alberta			
British Columbia	14	106	120
Total provinces	14	106	120
Northwest Territories			
Yukon Territory			
Total	14	106	120

PRAIRIE PROVINCES WATER BOARD

(in thousands of dollars)

Provinces and Territories	Year ended March 31		From Inception (including 1976)
	1976	1975	
Newfoundland			
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec			
Ontario			
Manitoba	24	35*	59*
Saskatchewan	24	35*	59*
Alberta	24	35*	59*
British Columbia			
Total provinces	72	105*	177*
Northwest Territories			
Yukon Territory			
Total	72	105*	177*

* Amends reporting in the previous years' Public Accounts.

QU'APPELLE AGREEMENT

(in thousands of dollars)

Provinces and Territories	Year ended March 31		From Inception (including 1976)
	1976	1975	
Newfoundland			
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec			
Ontario			
Manitoba			
Saskatchewan	18		18
Alberta			
British Columbia			
Total provinces	18		18
Northwest Territories			
Yukon Territory			
Total	18		18

ENVIRONMENT—*Continued*

RIVIÈRE DES ROCHES WEIR

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1976	1975	From Inception (including 1976)
Newfoundland			
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec			
Ontario			
Manitoba			
Saskatchewan	50		50
Alberta	912		912
British Columbia			
Total provinces	962		962
Northwest Territories			
Yukon Territory			
Total	962		962

ST LAWRENCE

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1976	1975	From Inception (including 1976)
Newfoundland			
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec	400	298	1,063
Ontario			
Manitoba			
Saskatchewan			
Alberta			
British Columbia			
Total provinces	400	298	1,063
Northwest Territories			
Yukon Territory			
Total	400	298	1,063

SOURIS RIVER STUDY

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1976	1975	From Inception (including 1976)
Newfoundland			
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec			
Ontario			
Manitoba	59		59
Saskatchewan	82		82
Alberta	197		197
British Columbia			
Total provinces	338		338
Northwest Territories			
Yukon Territory			
Total	338		338

UPPER THAMES AND METRO TORONTO

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1976	1975	From Inception (including 1976)
Newfoundland			
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec			
Ontario		290	12,375
Manitoba			
Saskatchewan			
Alberta			
British Columbia			
Total provinces		290	12,375
Northwest Territories			
Yukon Territory			
Total		290	12,375

ENVIRONMENT—*Concluded*

WATER QUALITY GREAT LAKES AND LOWER LAKES

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1976	1975	From Inception (including 1976)
Newfoundland			
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec			
Ontario	1,660	1,504	3,164
Manitoba			
Saskatchewan			
Alberta			
British Columbia			
Total provinces	1,660	1,504	3,164
Northwest Territories			
Yukon Territory			
Total	1,660	1,504	3,164

CHILD CARE AGREEMENT

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1976	1975	From Inception (including 1976)
Newfoundland			
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec			
Ontario			
Manitoba	150	151	943
Saskatchewan	62		62
Alberta			
British Columbia			
Total provinces	212	151	1,005
Northwest Territories			
Yukon Territory	10	10	140
Total	222	161	1,145

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT

CANADA—ONTARIO RIDEAU TRENT SEVERN WATERWAYS

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1976	1975	From Inception (including 1976)
Newfoundland			
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec			
Ontario	46		46
Manitoba			
Saskatchewan			
Alberta			
British Columbia			
Total provinces	46		46
Northwest Territories			
Yukon Territory			
Total	46		46

COMMUNITY DEVELOPMENT ON AND OFF RESERVE

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1976	1975	From Inception (including 1976)
Newfoundland	4,664	1,396	11,152
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec			467
Ontario			50
Manitoba			276
Saskatchewan			
Alberta			
British Columbia			
Total provinces	4,664	1,396	11,945
Northwest Territories			
Yukon Territory			
Total	4,664	1,396	11,945

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

FOREST FIRE PROTECTION AGREEMENT

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1976	1975	From Inception (including 1976)
Newfoundland			
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec			
Ontario	58	58	488
Manitoba			
Saskatchewan			
Alberta			
British Columbia			
Total provinces	58	58	488
Northwest Territories			
Yukon Territory			
Total	58	58	488

FREDERICTON MILITARY COMPOUND

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1976	1975	From Inception (including 1976)
Newfoundland			
Prince Edward Island			
Nova Scotia			
New Brunswick	226		226
Quebec			
Ontario			
Manitoba			
Saskatchewan			
Alberta			
British Columbia			
Total provinces	226		226
Northwest Territories			
Yukon Territory			
Total	226		226

FORESTRY OPERATIONS

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1976	1975	From Inception (including 1976)
Newfoundland			
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec			
Ontario			
Manitoba	15	15*	76*
Saskatchewan			
Alberta			
British Columbia			
Total provinces	15	15*	76*
Northwest Territories			
Yukon Territory			
Total	15	15*	76*

*Amends reporting in previous years.

HIGH LEVEL FIXED HIGHWAY BRIDGE ACROSS CHAMBLY CANAL

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1976	1975	From Inception (including 1976)
Newfoundland			
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec	487		487
Ontario			
Manitoba			
Saskatchewan			
Alberta			
British Columbia			
Total provinces	487		487
Northwest Territories			
Yukon Territory			
Total	487		487

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

MAINTENANCE OF FORT ST JAMES NATIONAL HISTORIC PARK

(in thousands of dollars)

Provinces and Territories	Year ended March 31		From Inception (including 1976)
	1976	1975	
Newfoundland			
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec			
Ontario			
Manitoba			
Saskatchewan			
Alberta			
British Columbia	74	183*	302
Total provinces	74	183*	302
Northwest Territories			
Yukon Territory			
Total	74	183*	302

*Amends reporting in previous years' Public Accounts.

MAINTENANCE OF PROVINCE HOUSE NATIONAL HISTORIC PARK

(in thousands of dollars)

Provinces and Territories	Year ended March 31		From Inception (including 1976)
	1976	1975	
Newfoundland			
Prince Edward Island	11		11
New Brunswick			
Nova Scotia			
Quebec			
Ontario			
Manitoba			
Saskatchewan			
Alberta			
British Columbia			
Total provinces	11		11
Northwest Territories			
Yukon Territory			
Total	11		11

MAINTENANCE OF HIGHWAY—ROCKY HARBOUR TO ST PAUL'S

(in thousands of dollars)

Provinces and Territories	Year ended March 31		From Inception (including 1976)
	1976	1975	
Newfoundland	218	123	341
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec			
Ontario			
Manitoba			
Saskatchewan			
Alberta			
British Columbia			
Total provinces	218	123	341
Northwest Territories			
Yukon Territory			
Total	218	123	341

NATURAL RESOURCES AGREEMENTS

(in thousands of dollars)

Provinces and Territories	Year ended March 31		From Inception (including 1976)
	1976	1975	
Newfoundland			
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec			
Ontario	200	136	1,345
Manitoba			
Saskatchewan			
Alberta			
British Columbia			
Total provinces	200	136	1,345
Northwest Territories			
Yukon Territory			
Total	200	136	1,345

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

PURCHASE OF LAND

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1976	1975	From Inception (including 1976)
Newfoundland	1,113	724	1,837
Prince Edward Island	1,699		1,699
Nova Scotia			
New Brunswick		478	478
Quebec			
Ontario			
Manitoba			
Saskatchewan			
Alberta			
British Columbia	569	784	1,353
Total provinces	3,381	1,986	5,367
Northwest Territories			
Yukon Territory			
Total	3,381	1,986	5,367

RESIDENT'S HOUSING RE-LOCATION KOUCHIBOUGUAC NATIONAL PARK

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1976	1975	From Inception (including 1976)
Newfoundland			
Prince Edward Island			
Nova Scotia			
New Brunswick	825	742	1,567
Quebec			
Ontario			
Manitoba			
Saskatchewan			
Alberta			
British Columbia			
Total provinces	825	742	1,567
Northwest Territories			
Yukon Territory			
Total	825	742	1,567

REGISTERED TRAPLINE FUR AGREEMENT

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1976	1975	From Inception (including 1976)
Newfoundland			
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec			
Ontario			
Manitoba	220	60	502
Saskatchewan			
Alberta			
British Columbia			
Total provinces	220	60	502
Northwest Territories			
Yukon Territory			
Total	220	60	502

ROADS ON AND TO RESERVES

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1976	1975	*From Inception (including 1976)
Newfoundland			
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec			
Ontario			
Manitoba		29	862
Saskatchewan	190	496	
Alberta			
British Columbia			
Total provinces	190	525	862
Northwest Territories			
Yukon Territory			
Total	190	525	862

* Complete information not available.

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Concluded*

VOCATION AND TECHNICAL TRAINING

(in thousands of dollars)

Provinces and Territories	Year ended March 31		From Inception (including 1976)
	1976	1975	
Newfoundland			
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec			
Ontario	128	384	709
Manitoba			
Saskatchewan			
Alberta			
British Columbia			
Total provinces	128	384	709
Northwest Territories			
Yukon Territory			
Total	128	384	709

JUSTICE

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS

(in thousands of dollars)

Provinces and Territories	Year ended March 31		From Inception (including 1976)
	1976	1975	
Newfoundland	174	81	255
Prince Edward Island	44	101	145
Nova Scotia	436	443	879
New Brunswick	351	295	646
Quebec	3,169	2,233	5,402
Ontario	4,602	5,542	10,144
Manitoba	649	709	1,358
Saskatchewan	617	146	763
Alberta	1,132	866	1,998
British Columbia	1,617	1,726	3,343
Total provinces	12,791	12,142	24,933
Northwest Territories	85	113	198
Yukon Territory	8		8
Total	12,884	12,255	25,139

INDUSTRY, TRADE AND COMMERCE

TOURISM

(in thousands of dollars)

Provinces and Territories	Year ended March 31		From Inception (including 1976)*
	1976	1975	
Newfoundland	65	4	80
Prince Edward Island	34	2	45
Nova Scotia	19	6	36
New Brunswick	14	2	27
Quebec	81	116	312
Ontario	109	14	266
Manitoba	327	45	421
Saskatchewan	34	6	63
Alberta	19	28	126
British Columbia	89	72	279
Total provinces	791	295	1,655
Northwest Territories			
Yukon Territory	12		14
Total	803	295	1,669

* Amending From Inception column of 1974–75 Public Accounts which had included totals from Winter Works Program. These totals have been deleted as the Winter Works Program is now defunct.

MANPOWER AND IMMIGRATION

AGRICULTURE MANPOWER

(in thousands of dollars)

Provinces and Territories	Year ended March 31		From Inception (including 1976)
	1976	1975	
Newfoundland			
Prince Edward Island	118	73	210
Nova Scotia	97	69	263
New Brunswick	70	56	149
Quebec	376	165	760
Ontario	1,507	792	2,803
Manitoba	319	278	706
Saskatchewan	297	151	478
Alberta	444	312	1,111
British Columbia	234	88	338
Total provinces	3,462	1,984	6,818
Northwest Territories			
Yukon Territory			
Total	3,462	1,984	6,818

MANPOWER AND IMMIGRATION—*Concluded*

FEDERAL-PROVINCIAL HEALTH AGREEMENTS

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1976*	1975	From Inception (including 1976)
Newfoundland			
Prince Edward Island			
Nova Scotia			6
New Brunswick			
Quebec			
Ontario		1	157
Manitoba			
Saskatchewan			2
Alberta			
British Columbia			13
Total provinces		1	178
Northwest Territories			
Yukon Territory			
Total		1	178

* Discontinued.

MANPOWER TRAINING RESEARCH

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1976	1975	From Inception (including 1976)
Newfoundland			
Prince Edward Island	34	25	115
Nova Scotia			37
New Brunswick	10	2	32
Quebec		7	612
Ontario	105	10	563
Manitoba			98
Saskatchewan	9	25	139
Alberta			80
British Columbia			
Total provinces	158	69	1,676
Northwest Territories			
Yukon Territory			
Total	158	69	1,676

NATIONAL DEFENCE

CONTRIBUTIONS TO PROVINCES AND MUNICIPALITIES FOR CIVIL DEFENCE PURPOSES

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1976	1975	From Inception (including 1976)
Newfoundland	47	48	1,009
Prince Edward Island	22	22	315
Nova Scotia	63	64	2,470
New Brunswick	54	54	1,444
Quebec	379	381	14,405
Ontario	494	493	18,690
Manitoba	75	75	2,671
Saskatchewan	69	70	2,256
Alberta	117	116	5,577
British Columbia	157	154	6,463
Total provinces	1,477	1,477	55,300
Northwest Territories	23	23	180
Yukon Territory			
Total	1,500	1,500	55,480

NATIONAL HEALTH AND WELFARE

HEALTH CARE PROGRAM MEDICAL CARE ACT

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1976	1975	From Inception (including 1976)
Newfoundland	19,034	18,344	105,458
Prince Edward Island	4,104	3,949	18,512
Nova Scotia	28,277	27,209	154,992
New Brunswick	23,532	22,390	104,069
Quebec	215,650	207,172	999,363
Ontario	287,661	275,167	1,474,293
Manitoba	35,702	34,933	200,472
Saskatchewan	32,092	30,627	193,931
Alberta	61,363	59,424	325,777
British Columbia	86,368	81,541	473,060
Total provinces	793,783	760,756	4,049,927
Northwest Territories	1,277	1,256	5,650
Yukon Territory	696	678	2,498
Total	795,756	762,690	4,058,075

See also Miscellaneous Payments by Provinces.

NATIONAL HEALTH AND WELFARE—*Continued*

HEALTH CARE PROGRAM
HEALTH RESOURCES FUND ACT

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1976	1975	From Inception (including 1976)
Newfoundland	1,743	7,784	26,266
Prince Edward Island			634
Nova Scotia	234		19,050
New Brunswick	386	279	5,758
Quebec	12,524	13,065	78,737
Ontario	2,998	6,564	114,562
Manitoba	285	643	9,949
Saskatchewan	1,208	918	13,508
Alberta	578	1,822	25,663
British Columbia	44	272	11,263
Total provinces	20,000	31,347	305,390
Northwest Territories			113
Yukon Territory			
Total	20,000	31,347	305,503

* Includes additional contributions as follows:

	Atlantic Portion	National Significance
Newfoundland	1,718	
Nova Scotia	1	
New Brunswick	128	
Quebec		401
British Columbia		22
Total	1,847	423

HEALTH CARE PROGRAM
TRAINING OF HEALTH PERSONNEL

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1976	1975	From Inception (including 1976)
Newfoundland	64	60	1,443
Prince Edward Island	20	21	357
Nova Scotia	85	83	1,806
New Brunswick	73	73	1,298
Quebec	621	621	6,757*
Ontario	829	829	12,021
Manitoba	109	109	1,797
Saskatchewan	103	103	1,697
Alberta	162	164	2,777
British Columbia	186	165	2,700
Total provinces	2,252	2,228	32,653
Northwest Territories			45
Yukon Territory			1
Total	2,252	2,228	32,699

* In respect to the fiscal years 1965-66 to 1971-72 inclusive, the Province of Quebec was reimbursed under the provision of the Established Programs (Interim Arrangements) Act.

HEALTH CARE PROGRAM
HOSPITAL INSURANCE AND DIAGNOSTIC SERVICES ACT

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1976	1975	From Inception (including 1976)
Newfoundland	53,929	42,101	337,325
Prince Edward Island	10,251	7,951	66,211
Nova Scotia	78,818	62,651	521,000
New Brunswick	65,152	51,898	420,566
Quebec[1]			394,850
Ontario	855,739	651,857	5,209,582
Manitoba	104,205	84,765	688,246
Saskatchewan	88,618	72,471	647,538
Alberta	194,999	142,291	1,144,375
British Columbia	252,272	187,379	1,385,241
Total provinces	1,703,983	1,303,364	10,814,934
Northwest Territories	3,573	2,928	21,710
Yukon Territory	1,625	1,349	10,129
Total	1,709,181	1,307,641	10,846,773

[1] No contribution is shown to Quebec since the compensation to that province is made in the form of a special individual income tax abatement and a cash adjustment payment as provided for under the Established Programs (Interim Arrangements) Act. Under an agreement authorized by this Act, the total value to Quebec of the special abatement and cash adjustment is equal to what the federal contribution would otherwise have been under the operative federal statute. Refer to Department of Finance (Vol. II) for details.

INCOME SECURITY
AND SOCIAL ASSISTANCE PROGRAM
BLIND PERSONS ALLOWANCES

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1976	1975	From Inception (including 1976)
Newfoundland	147	144	5,020
Prince Edward Island	29	31	909
Nova Scotia	227	252	8,474
New Brunswick	133	237	7,664
Quebec[1]	1CR	2CR	17,865
Ontario	8	18	13,599
Manitoba	32	55	3,925
Saskatchewan	17	18	3,227
Alberta	85	100	4,694
British Columbia		14CR	5,733
Total provinces	677	839	71,110
Northwest Territories	2	6	391
Yukon Territory			51
Total	679	845	71,552

[1] No contribution is shown to Quebec since the compensation to that province is made in the form of a special individual income tax abatement and a cash adjustment payment as provided for under the Established Programs (Interim Arrangements) Act. Under an agreement authorized by this Act, the total value to Quebec of the special abatement and cash adjustment is equal to what the federal contribution would otherwise have been under the operative federal statute. Refer to Department of Finance (Vol. II) for details.

NATIONAL HEALTH AND WELFARE—*Continued*

INCOME SECURITY AND SOCIAL ASSISTANCE PROGRAM CANADA ASSISTANCE PLAN

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1976	1975	From Inception (including 1976)
Newfoundland	36,775	33,221	227,460
Prince Edward Island	8,996	7,013	40,929
Nova Scotia	41,065	31,189	197,749
New Brunswick	50,267	35,224	202,892
Quebec[1]		714	1,219*
Ontario	377,860	271,434	1,811,618
Manitoba	47,121	39,826	274,350
Saskatchewan	42,009	34,701	236,471
Alberta	91,016	60,769	425,998
British Columbia	185,387	139,821	726,826
Total provinces	880,496	653,912	4,145,512
Northwest Territories	4,720	6,091	12,184
Yukon Territory	988	740	4,408
Total	886,204	660,743	4,162,104

* The contribution shown to Quebec is the amount paid for work activity under Part III of the Canada Assistance Plan which is not covered by the Established Programs (Interim Arrangements) Act.

[1] No contribution is shown to Quebec since the compensation to that province is made in the form of a special individual income tax abatement and a cash adjustment payment as provided for under the Established Programs (Interim Arrangements) Act. Under an agreement authorized by this Act, the total value to Quebec of the special abatement and cash adjustment is equal to what the federal contribution would otherwise have been under the operative federal statute. Refer to Department of Finance (Vol. II) for details.

INCOME SECURITY AND SOCIAL ASSISTANCE PROGRAM DISABLED PERSONS ALLOWANCES

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1976	1975	From Inception (including 1976)
Newfoundland	4	5	6,454
Prince Edward Island	2	2	3,034
Nova Scotia	42	52	15,290
New Brunswick	514	869	15,989
Quebec[1]	7CR	5CR	70,037
Ontario	24	39	60,582
Manitoba	47	76	8,354
Saskatchewan	10	13	6,001
Alberta	450	496	12,885
British Columbia		27CR	15,356
Total provinces	1,086	1,520	213,982
Northwest Territories	3	6	197
Yukon Territory		1	26
Total	1,089	1,527	214,205

[1] No contribution is shown to Quebec since the compensation to that province is made in the form of a special individual income tax abatement and a cash adjustment payment as provided for under the Established Programs (Interim Arrangements) Act. Under an agreement authorized by this Act, the total value to Quebec of the special abatement and cash adjustment is equal to what the federal contribution would otherwise have been under the operative federal statute. Refer to Department of Finance (Vol. II) for details.

INCOME SECURITY AND SOCIAL ASSISTANCE PROGRAM UNEMPLOYMENT ASSISTANCE

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1976	1975	From Inception (including 1976)
Newfoundland			46,093
Prince Edward Island			3,190
Nova Scotia			14,884
New Brunswick			12,211
Quebec[1]			231,690
Ontario			198,422
Manitoba			42,163
Saskatchewan		36	36,703
Alberta	15	20	61,171
British Columbia			140,779
Total provinces	15	56	787,306
Northwest Territories	1	3	3,639
Yukon Territory			676
Total	16	59	791,621

[1] No contribution is shown to Quebec since the compensation to that province is made in the form of a special individual income tax abatement and a cash adjustment payment as provided for under the Established Programs (Interim Arrangements) Act. Under an agreement authorized by this Act, the total value to Quebec of the special abatement and cash adjustment is equal to what the federal contribution would otherwise have been under the operative federal statute. Refer to Department of Finance (Vol. II) for details.

INCOME SECURITY AND SOCIAL ASSISTANCE PROGRAM GUARANTEED INCOME EXPERIMENTAL PROJECTS

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1976	1975	From Inception (including 1976)
Newfoundland			
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec			
Ontario			
Manitoba	2,844	1,763	5,222
Saskatchewan			
Alberta			
British Columbia			
Total provinces	2,844	1,763	5,222
Northwest Territories			
Yukon Territory			
Total	2,844	1,763	5,222

NATIONAL HEALTH AND WELFARE—*Continued*

INCOME SECURITY AND SOCIAL ASSISTANCE PROGRAM NURSING HOME CARE

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1976	1975	From Inception (including 1976)
Newfoundland			
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec			
Ontario	36,926	29,199	66,125
Manitoba	13,200	10,046	23,246
Saskatchewan			
Alberta	6,582	6,353	12,935
British Columbia			
Total provinces	56,708	45,598	102,306
Northwest Territories			
Yukon Territory			
Total	56,708	45,598	102,306

INCOME SECURITY AND SOCIAL ASSISTANCE PROGRAM OLD AGE ASSISTANCE

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1976	1975	From Inception (including 1976)
Newfoundland	13 CR	19 CR	23,693
Prince Edward Island			3,850
Nova Scotia		1 CR	25,001
New Brunswick			27,382
Quebec	1 CR	1	132,413
Ontario	8 CR	18 CR	103,621
Manitoba	1 CR	1 CR	25,200
Saskatchewan		1 CR	24,165
Alberta	1 CR	1 CR	29,667
British Columbia		1 CR	36,536
Total provinces	24 CR	41 CR	431,528
Northwest Territories			682
Yukon Territory			155
Total	24 CR	41 CR	432,365

INCOME SECURITY AND SOCIAL ASSISTANCE PROGRAM SERVICES TO YOUNG OFFENDERS

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1976	1975	From Inception (including 1976)
Newfoundland			
Prince Edward Island			
Nova Scotia			
New Brunswick	248	226	474
Quebec			
Ontario	16,719	12,274	28,993
Manitoba			
Saskatchewan			
Alberta			
British Columbia			
Total provinces	16,967	12,500	29,467
Northwest Territories			
Yukon Territory			
Total	16,967	12,500	29,467

INCOME SECURITY AND SOCIAL ASSISTANCE PROGRAM VOCATIONAL REHABILITATION OF DISABLED PERSONS

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1976	1975	From Inception (including 1976)
Newfoundland	199	160	687
Prince Edward Island	105	67	316
Nova Scotia	889	494	2,671
New Brunswick	257	397	1,554
Quebec			
Ontario	11,596	7,046	42,061
Manitoba	1,750	596	7,728
Saskatchewan	1,812	840	7,393
Alberta	2,791	2,339	8,739
British Columbia	1,022	50	2,846
Total provinces	20,421	11,989	73,995
Northwest Territories	53	11	69
Yukon Territory	137		137
Total	20,611	12,000	74,201

NATIONAL HEALTH AND WELFARE—*Concluded*

INCOME SECURITY
AND SOCIAL ASSISTANCE PROGRAM
WELFARE SERVICES PLAN—
NATIONAL WELFARE GRANTS

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1976	1975	From Inception (including 1976)
Newfoundland			33
Prince Edward Island		1	43
Nova Scotia	3		92
New Brunswick	3	7	135
Quebec			
Ontario	24	13	1,253
Manitoba			5
Saskatchewan		5	82
Alberta			176
British Columbia		9	252
Total provinces	30	35	2,071
Northwest Territories	5	6	244
Yukon Territory			85
Total	35	41	2,400

See also miscellaneous payments by provinces.

PUBLIC WORKS

SUMMARY OF PROGRAM AS DETAILED BELOW

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1976	1975	From Inception (including 1976)
Newfoundland			
Prince Edward Island			
Nova Scotia		4	4
New Brunswick			
Quebec			
Ontario[1]	253	54	396
Manitoba	2,337	2,483	11,529
Saskatchewan			
Alberta			
British Columbia			
Total provinces	2,590	2,541	11,929
Northwest Territories			
Yukon Territory			
Total	2,590	2,541	11,929

[1] Maintenance cost of Perley Bridge. Agreement that Federal Government pay 75%, Ontario Government 25%. Maintenance cost of McDonald-Cartier Bridge. Agreement that Federal Government pay 33⅓%, Ontario Government 66⅔%.

REGIONAL ECONOMIC EXPANSION

SUMMARY OF PROGRAMS AS
DETAILED BELOW

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1976	1975	From Inception (including 1976)
Newfoundland	52,406	48,580	152,261
Prince Edward Island	32,832	15,752	101,186
Nova Scotia	25,373	18,294	131,142
New Brunswick	42,752	39,477	148,924
Quebec	61,624	53,706	318,346
Ontario	22,797	10,007	78,345
Manitoba	18,709	14,279	84,242
Saskatchewan	12,802	4,788	40,940
Alberta	6,168	6,297	33,602
British Columdia	5,113	3,862	20,936
Total provinces	280,576	215,042	1,109,924
Northwest Territories			
Yukon Territory			
Not allocated by Province	3,940	3,981	10,343*
Total	284,516	219,023	1,120,267

(*310 increase amends previous years' reporting)

Includes programs in respect to Fund for Rural Economic Development (FRED), Agricultural and Rural Development Act (ARDA), Special areas infrastructure and Highways, General Development Agreements and federal-provincial research programs.

SCIENCE AND TECHNOLOGY

National Research Council of Canada

SCIENTIFIC AND TECHNICAL INFORMATION

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1976	1975	From Inception (including 1976)
Newfoundland			
Prince Edward Island			
Nova Scotia	92	88	829
New Brunswick	69	67	607
Quebec			
Ontario	80	77	1,210
Manitoba			
Saskatchewan	92	96	869
Alberta	95	91	907
British Columbia	95	90	923
Total provinces	523	509	5,345
Northwest Territories			
Yukon Territory			
Total	523	509	5,345

NOTE: The information reported refers to payments by the National Research Council of Canada to the research councils of certain provinces for technical information and support services. In view of the fact that these payments have previously been included in reports on federal-provincial shared-cost programs, they have again been included in this report. However, in the absence of a precise definition of a federal-provincial shared-cost program, there is some doubt as to whether or not these payments should be classified as such or only as contracts for services.

SECRETARY OF STATE

BILINGUALISM DEVELOPMENT

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1976	1975	From Inception (including 1976)
Newfoundland	766	494	1,983
Prince Edward Island	492	406	1,540
Nova Scotia	1,757	1,450	6,573
New Brunswick	6,367	6,464	35,708
Quebec	58,666	50,777	268,905
Ontario	35,288	25,891	136,486
Manitoba	2,468	1,794	9,495
Saskatchewan	1,050	980	4,444
Alberta	1,826	1,342	7,019
British Columbia	2,817	1,670	8,229
Total provinces	111,497	91,268	480,382
Northwest Territories	113	4	117
Yukon Territory	145	53	198
Total	111,755	91,325	480,697

CITIZENSHIP DEVELOPMENT INDIAN PARTICIPATION

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1976	1975	From Inception (including 1976)
Newfoundland			
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec			26
Ontario			
Manitoba			277
Saskatchewan			131
Alberta			157
British Columbia			
Total provinces			591
Northwest Territories			
Yukon Territory		15	60
Total		15	651

CITIZENSHIP AND LANGUAGE INSTRUCTIONS FOR IMMIGRANTS

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1976	1975	From Inception (including 1976)
Newfoundland			
Prince Edward Island			
Nova Scotia	6		30
New Brunswick			2
Quebec	156	182	874
Ontario	712	507	4,939
Manitoba	8		66
Saskatchewan		10	30
Alberta	248	10	329
British Columbia		388	536
Total provinces	1,130	1,097	6,806
Northwest Territories			
Yukon Territory			
Total	1,130	1,097	6,806

LANGUAGE TEXTS FOR CITIZENSHIP CLASSES

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1976	1975	From Inception (including 1976)
Newfoundland			
Prince Edward Island			
Nova Scotia			4
New Brunswick			
Quebec	43	58	185
Ontario	84	77	638
Manitoba	6		24
Saskatchewan		2	20
Alberta	25		64
British Columbia			36
Total provinces	158	137	971
Northwest Territories			
Yukon Territory			
Total	158	137	971

SECRETARY OF STATE—*Concluded*

POST-SECONDARY EDUCATION PAYMENTS

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1976	1975	From Inception (including 1976)
Newfoundland	5,275	4,750	43,561
Prince Edward Island	1,074	1,135	10,437
Nova Scotia	26,512	19,178	145,027
New Brunswick	5,905	6,263	55,353
Quebec	240,859	232,981	1,307,950
Ontario	167,473	142,685	1,167,925
Manitoba	18,211	15,925	138,841
Saskatchewan	12,429	13,231	124,341
Alberta	42,814	52,515	409,721
British Columbia	14,441	14,916	126,416
Total provinces	534,993	503,579	3,529,572
Northwest Territories			
Yukon Territory			
Total	534,993	503,579	3,529,572

TRANSPORT

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1976	1975	From Inception (including 1976)
Newfoundland[1]	25		25
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec			
Ontario			
Manitoba[2]	10,935	8,530	19,465
Saskatchewan[2]	8,874	4,240	13,114
Alberta[2]	9,566	7,530	17,096
British Columbia[2]	2,500	2,500	5,000
Total provinces	31,900	22,800	54,700
Northwest Territories			
Yukon Territory			
Total	31,900	22,800	54,700

(1) Contribution to the Corner Brook Harbour Development Study. Provincial/Municipal funds to cover balance of $210,000.

(2) Contributions in accordance with terms and conditions prescribed by the Governor in Council, to the provinces of British Columbia, Alberta, Saskatchewan and Manitoba to assist in extending the network of highways and road facilities in the northern areas of the province.

British Columbia	$ 2,500
Alberta	2,500
Saskatchewan	2,938
Manitoba	2,062
	$10,000

Contributions in accordance with terms and conditions prescribed by the Governor in Council, to the provinces of Alberta, Saskatchewan and Manitoba to assist in upgrading the primary highway network.

Alberta	$ 7,066
Saskatchewan	5,936
Manitoba	8,873
	$21,875

URBAN AFFAIRS

NATIONAL CAPITAL COMMISSION

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1976	1975	From Inception (including 1976)
Newfoundland			
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec	13,862	10,384	40,376
Ontario	5,279	3,318	12,706
Manitoba			
Saskatchewan			
Alberta			
British Columbia			
Total provinces	19,141	13,702	53,082
Northwest Territories			
Yukon Territory			
Total	19,141	13,702	53,082

SECTION 35

1975-76
PUBLIC ACCOUNTS

Further Details of Standard Object of Expenditures

(excluding Professional and Special Services, Construction and Acquisition of Land, Buildings and Equipment, Machinery and Equipment)

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Salaries, Wages and Other Personnel Costs (1)

JUSTICE

The following statement shows Judges' salary rates in effect from Arpil 1, 1975:

	Annual salary rate
Chief Justice of Canada	$65,000
Puisne Judges (Supreme Court)	60,000
Chief Justice of Federal Court	55,000
Associate Chief Justices of Federal Court	55,000
Puisne Judges (Federal Court)	50,000
Chief Justice, Superior Courts	55,000
Associate Chief Justice, Superior Courts	55,000
Puisne Judges, Superior Courts	50,000
Chief Judges, County and District Courts	41,000
Judges, County and District Courts	37,000
Judges, Supreme Courts of Territories	50,000

NATIONAL DEFENCE

DEFENCE SERVICES PROGRAM
GENERAL EXPENDITURES INCLUDED:

CIVIL SALARIES AND WAGES

Salaries and wages $393,209,957, overtime $6,261,419, casual (term) civilian employees $33,874,087.

OTHER PERSONNEL

Premium pay, severance pay, and other paylist credits $10,688,493, allowances to civilian staffs $668,832, Government contribution to PSSA and PSSRBA $45,331,000.

PAY OF THE FORCES

Regular force personnel $985,241,000, reserve force personnel on class "A" reserve service with the reserves $15,746,918, reserve force personnel on class "B" reserve service with the reserves $13,545,264, cadet instructors list officers, civilian instructors on class "A" reserve service $3,713,382, cadet instructors list officers, civilian instructors and reserve force on class "B" service with cadets $4,796,413.

OTHER PERSONNEL

Allowances and other benefits–regular force personnel and reserve force personnel on class "A" reserve service with the reserves $43,820,700, regular force personnel on terminal leave $14,929,634, claims for education of dependents $1,040,246, gratuities–Short service commission $255,694, training bonuses to cadets $483,888, allowance when a ship is temporarily evacuated due to disruption of essential services–Regular force personnel $69,923, claims for separation expense–Regular force personnel $704,463, unemployment insurance–Employers share $13,010,901, severence pay–Military personnel $14,246,683, field operation allowance $2,128,793.

GOVERNMENT CONTRIBUTION TO MILITARY PENSION FUNDS

Government's contribution to the Canadian Forces Superannuation Account $98,794,775, government's contribution to the Canada Pension Plan and Quebec Pension Plan $9,730,475, amortization of deferred charges less credits from additional interest–Canadian Forces Superannuation Account $218,886,775, Regular Forces Death Benefit Account $783,118, government's contribution to the Canadian Forces Supplementary Retirement Benefit Account $5,082,420.

PAY AND ALLOWANCES

The following rates of pay and allowances for the Canadian Forces were in effect as at March 31, 1976.

(Unless otherwise stated, the rates of pay quoted are monthly rates).

REGULAR FORCE AND RESERVE FORCE ON CLASS "C" RESERVE SERVICE

General Officers	Annual Range	
Rank	Minimum	Maximum
Lieutenant-General	$35,500 00	$47,500 00
Major-General	31,500 00	41,500 00
Brigadier-General	27,500 00	36,500 00
Medical Officers	Annual Range	
Rank	Minimum	Maximum
Major-General	$41,500 00	$47,500 00
Brigadier-General	40,000 00	45,700 00
Dental Officers	Annual Range	
Rank	Minimum	Maximum
Brigadier-General	$35,000 00	$42,400 00
Legal Officers	Annual Range	
Rank	Minimum	Maximum
Brigadier-General	$35,100 00	$41,900 00
Colonel	29,600 00	38,800 00
Lieutenant-Colonel	25,600 00	37,300 00
Major	20,600 00	29,000 00
Captain	13,100 00	25,500 00

Rates for Allowances are effective October 1, 1974

SEPARATION EXPENSE

Separation Expense is paid to a member of the Regular Force and of the Reserve Force on Class "C" Reserve Service who is posted to a unit where single quarters, rations, or single quarters and rations are not available and his wife or dependent child has not been moved to his new place of duty at public expense, or having been moved to his new place of duty at public expense, is subsequently moved in advance of the member on authority of the Chief of the Defence Staff, or are evacuated on authority of the Minister when emergency exists, or when rations and quarters are provided, in amounts up to $350.00 for an officer, or up to $305.00 for a man where he cannot be provided with rations and quarters, or when either quarters or rations are provided the amount of Separation Expense shall be reduced to such amounts as the Minister may determine, or when rations and quarters are provided the amounts are (*a*) $30.00 for an officer; (*b*) $22.50 for a man above the rank of Corporal; and (*c*) $15.00 for a man of the rank of Corporal and below.

CLOTHING UPKEEP ALLOWANCE

An officer or man of the Regular Force or of the Reserve Force on Class "C" Reserve Service shall be paid clothing upkeep allowance, except under specific conditions, to enable him to maintain his basic kit clothing. The rates authorized are $8.00 a month for female members and $7.00 a month for male members.

EXCEPTIONAL HAZARD ALLOWANCE

An allowance of $50.00 per incident is paid to an officer or man who, having been ordered to do so, carries out normal disposal

Salaries, Wages and Other Personnel Costs (1)—*Continued*

NATIONAL DEFENCE—*Continued*

DEFENCE SERVICES PROGRAM—*Continued*
GENERAL EXPENDITURES INCLUDED:—*Continued*

EXCEPTIONAL HAZARD ALLOWANCE—*Concluded*

procedures on a known or suspected improvised explosive device, or carries out normal disposal procedures on any other extremely hazardous explosives.

AIRCREW ALLOWANCE

(*a*) For the purposes of this article, "pilot" means an officer below the rank of colonel of the Regular Force or of the Reserve Force on Class "B" or Class "C" Reserve Service who is qualified in the flying of aircraft to the standard prescribed in orders issued by the Chief of the Defence Staff. (*b*) Subject to any limitations prescribed by the Minister, an officer or man of the Regular Force or of the Reserve Force on Class "B" or Class "C" Reserve Service is, unless he is receiving Paratroop Allowance, Rescue Specialist Allowance, Casual Aircrew Allowance, Air Duty Allowance or Casual Air Duty Allowance entitled to Aircrew Allowance at the rate of $100.00 a month if he is a pilot or qualified in the operation of aircraft or airborne equipment to the standard prescribed in orders issued by the Chief of the Defence Staff and is employed in a flying position designated by the Minister for the purposes of this article.

CASUAL AIRCREW ALLOWANCE

(*a*) For the purposes of this article, "day" means a calendar day. (*b*) Subject to (*c*) of this article and to any limitations prescribed by the Minister, an officer or man who is not entitled to Rescue Specialist Allowance, Aircrew Allowance, Air Duty Allowance or Casual Air Duty Allowance is, for each day during any part of which he performs duty in an airborne aircraft other than as a Paratrooper or Rescue Specialist or as a passenger, entitled to Casual Aircrew Allowance in the amount of $10.00 if: (i) he is undergoing flying training to become a pilot; or (ii) the duty performed is of a kind designated by the Minister for the purposes of this article. (*c*) Unless the Minister otherwise directs, the total amount of Casual Aircrew Allowance payable in a calendar month to an officer or man shall not exceed $100.00.

AIR DUTY ALLOWANCE

Subject to any limitations prescribed by the Minister, an officer or man of the Regular Force or of the Reserve Force on Class "B" or Class "C" Reserve Service is, unless he is receiving Paratroop Allowance, Rescue Specialist Allowance, Aircrew Allowance, Casual Aircrew Allowance or Casual Air Duty Allowance entitled to Air Duty Allowance at the rate of $65.00 a month if he is qualified in the operation of airborne equipment and is employed in a flying position designated by the Minister for the purposes of this article.

CASUAL AIR DUTY ALLOWANCE

(*a*) For the purposes of this article, "day" means a calendar day. (*b*) Subject to (*c*) of this article and to any limitations prescribed by the Minister, an officer or man who is not entitled to Rescue Specialist Allowance, Aircrew Allowance, Casual Aircrew Allowance or Air Duty Allowance is, for each day during any part of which he performs duty in an airborne aircraft other than as a Paratrooper or Rescue Specialist or as a passenger, entitled to Casual Air Duty Allowance in the amount of $6.50 if: (i) he is undergoing flying training to become qualified, other than as a pilot, in the operation of aircraft or airborne equipment; or (ii) the duty performed is of a kind other than one designated by the Minister. (*c*) Unless the Minister otherwise directs, the total amount of Casual Air Duty Allowance payable in a calendar month to an officer or man shall not exceed $65.00.

FIELD OPERATIONS ALLOWANCES

(*a*) For the purposes of this article, "Field Operation" has the meaning prescribed in orders issued by the Chief of the Defence Staff. (*b*) Subject to any limitations prescribed by the Minister, an officer or man who is not receiving Foreign Duty Allowance is entitled, when he is on duty for a period of not less than twenty-four consecutive hours on a field operation away from the permanent facilities normally occupied by his base or other unit or element, to: (i) $3.00 for each complete twenty-four hour period of that duty; and (ii) $3.00 for any remaining period of that duty that is of six or more hours duration.

DIVING ALLOWANCE

(*a*) Subject to any limitations prescribed in orders issued by the Chief of the Defence Staff, an officer or man is entitled to Diving Allowance: (i) at the rate of $175.00 a month if he is a clearance diving officer, clearance diver or diving instructor and is filling a designated position requiring diving duties; or (ii) at the rate of $40.00 a month if he is filling a designated position requiring the specialty of ship's diver or shallow water diver. (*b*) A clearance diving officer, clearance diver or diving instructor who is filling a designated position requiring diving duties is, in addition to his entitlement under (*a*) (i) of this article entitled to an allowance of $12.00 for each day during any part of which he dives below 200 feet in a submersible, except that the total amount of such daily allowance payable to an officer or man in a calendar month shall not exceed $60.00.

CASUAL DIVING ALLOWANCE

(*a*) For the purpose of this article, "day" means a calendar day. (*b*) Subject to (*c*) of this article and to any limitations prescribed in orders issued by the Chief of the Defence Staff, an officer or man who is not entitled to Diving Allowance is, for each day during any part of which he is undergoing diving training or performs diving duties, entitled to Casual Diving Allowance in the amount of: (i) $6.00 if the training undertaken or duty performed involves clearance diving; or (ii) $4.00 if the training undertaken or duty performed involves ship's diving or shallow water diving. (*c*) The total amount of Casual Diving Allowance payable in a calendar month to an officer or man shall not exceed: (*a*) $175.00 under (*b*)(i) of this article; or (*b*) $40.00 under (*b*)(ii) of this article.

FOREIGN DUTY ALLOWANCE

This allowance is payable to members of the Canadian Forces serving outside Canada who are not entitled to Foreign Service Allowances. The monthly rate of Foreign Duty Allowance is $50.00 plus an amount ranging between $50.00 and $150.00 dependent upon the Post Rating Level allocated by the Minister of National Defence.

ALLOWANCES UNDER FOREIGN SERVICE ALLOWANCE REGULATIONS

T B 711190 May 4, 1972, effective May 4, 1972, as amended by T B 731445 November 1, 1974, authorized payment of the following allowances to members of the Armed Forces posted for duty to a country outside Canada; foreign service allowance—based on the cost of living at the place of duty, the rank and marital status of serving member; rent allowance—reimbursement of rent paid in excess of the member's basic share to a maximum determined by his rank; education allowance—reimbursement of actual expenses for the primary or secondary school education of dependent children not over 21 years of age, to the maxima prescribed in the regulations, where adequate free educational facilities are not available; educa-

Salaries, Wages and Other Personnel Costs (1)—*Continued*

NATIONAL DEFENCE—*Continued*

DEFENCE SERVICES PROGRAM—*Continued*
GENERAL EXPENDITURES INCLUDED:—*Continued*

tional travelling allowance—to permit the child, if attending school at a location other than the member's place of duty, to visit his parents or vice versa once each year; dislocation allowance—payable to a member on posting to a place of duty outside Canada and the U.S.A. at the rate of $325.00 if accompanied and $175.00 if unaccompanied, and on return $75.00 and $25.00; post differential allowance—payable to a member serving at a place for which the Treasury Board has prescribed a post differential number at a rate ranging from $33.33 to $83.33 per month; clothing allowance based on salary, number dependants, and length of time served at tropical post, payable to a member on posting to a non-tropical post.

SUBMARINE ALLOWANCE

Subject to any limitations prescribed in orders issued by the Chief of the Defence Staff, an officer or man is entitled to Submarine Allowance at the rate prescribed for his rank and classification in: (*a*) Column "A" of the table to this article if he is qualified for duty in and (i) is posted to a submarine, or (ii) is not posted to but is serving in a submarine; of (*b*) Column "B" of the table to this article when he is undergoing submarine training at sea; or (*c*) Column "C" of the table to this article when he is (i) undergoing a training course ashore of more than six months duration designated by, and under such conditions as may be prescribed by, the Chief of the Defence Staff, if immediately prior to commencing that training course he was receiving the allowance under (i) of paragraph (*a*) of this article, or (ii) filling an annotated position as designated in orders issued by the Chief of the Defence Staff.

RANK	Monthly Rates (in dollars) Column "A"	Column "B"	Column "C"
Officer Cadet and Above	265	205	165
Master Warrant Officer and Above	265	205	165
Warrant Officer and Below	205	165	105

CASUAL SUBMARINE ALLOWANCE

(*a*) For the purpose of this article, "day" means a calendar day. (*b*) Subject to (*c*) of this article and to any limitations prescribed in orders issued by the Chief of the Defence Staff, an officer or man who is not entitled to Submarine Allowance is, for each day during any part of which he performs duty in a submarine at sea, entitled to Casual Submarine Allowance in the amount of $7.00. (*c*) The total amount of Casual Submarine Allowance payable in a calendar month to an officer or man shall not exceed $100.00.

ISOLATION ALLOWANCE

Isolation Allowance is paid to members of the Canadian Forces posted for duty at a place designated as an isolated post. The allowance varies according to conditions at various posts and, subject to a scaled classification assigned to the isolated post from time to time by the Treasury Board, could range monthly from $42.00 to $566.00 for accompanied personnel and from $24.00 to $333.00 a month for unaccompanied personnel.

SEA DUTY ALLOWANCE

Subject to any limitations prescribed in orders issued by the Chief of the Defence Staff, an officer or man posted to a ship other than a submarine, or posted to any comparable vessel of a force other than the Canadian Forces, is entitled to a Sea Duty Allowance in the amount of: (*a*) $100.00 a month; or (*b*) $150.00 a month if he has served 10 or more years on ships, submarines, or any comparable vessel of a force other than the Canadian Forces.

CASUAL SEA DUTY ALLOWANCE

Subject to any limitations prescribed in orders issued by the Chief of the Defence Staff, an officer or man who is not entitled to Submarine Allowance or Sea Duty Allowance is, for each day during any part of which he performs duty in a ship at sea, entitled to casual Sea Duty Allowance in the amount of $7.00. The total amount of Casual Sea Duty Allowance payable in a calendar month to an officer or man shall not exceed $100.00.

PARATROOP ALLOWANCE

(*a*) Subject to any limitations prescribed in orders issued by the Chief of the Defence Staff, an officer or man is, while undergoing parachutist training or filling a position requiring parachute jumping, entitled to Paratroop Allowance at the rate of $75.00 a month unless he is receiving Rescue Specialist Allowance, Aircrew Allowance or Air Duty Allowance. (*b*) An officer or man who is receiving Paratroop Allowance under (i) of this article shall continue to receive that allowance during any period for which he is entitled to Casual Aircrew Allowance or Casual Air Duty Allowance.

RESCUE SPECIALIST ALLOWANCE

(*a*) For the purpose of this article, "Rescue Specialist" means an officer or man who is qualified as a parachutist to the standard prescribed in orders issued by the Chief of the Defence Staff and employed on a continuous basis as a member of a rescue team designated by the Chief of the Defence Staff. (*b*) Subject to any limitations, prescribed in orders issued by the Chief of the Defence Staff, an officer or man who is a Rescue Specialist is entitled to Rescue Specialist Allowance at the rate of $150.00 a month unless he is receiving Paratroop Allowance, Aircrew Allowance, Air Duty Allowance, Casual Aircrew Allowance, or Casual Air Duty Allowance.

Salaries, Wages and Other Personnel Costs (1)–*Continued*

NATIONAL DEFENCE–*Continued*

DEFENCE SERVICES PROGRAM–*Continued*
GENERAL EXPENDITURES INCLUDED:–*Continued*

Rank	Specialty	Basic	Annual Incentive Pay Category												
			1	2	3	4	5	6	7	8	9	10	11	12	13
	Regular	2485	2520	2555	2590	2625									
Colonel	Medical	3125	3175	3225	3275										
	Dental	2740	2810	2880	2950										
	Regular	2185	2225	2265	2305	2345	2385	2425							
Lieutenant-Colonel	Pilot	2020	2055	2090	2125	2160	2200	2245							
	Medical	2785	2845	2905	2965	3025									
	Dental	2450	2505	2560	2615	2670									
	Regular	1865	1905	1945	1985	2025	2065	2105	2145						
Major	Pilot	1810	1840	1870	1900	1930	1960	1990	2020						
	Medical	2530	2595	2660	2725	2790	2855								
	Dental	2120	2170	2220	2270	2320	2370								
	Regular	1350	1405	1495	1550	1605	1660	1715	1765	1785	1805	1825			
	Pilot	1310	1375	1495	1570	1645	1690	1735	1780	1800	1820	1840			
Captain	Navigator	1180	1225	1400	1450	1500	1550	1595	1640	1660	1680	1700			
	Medical	1865	1955	2135	2225	2315	2405	2480							
	Dental	1745	1820	1895	2020	2070	2120	2170							
	Regular	750	805	860	940	1025	1100	1195	1220	1245	1270	1290	1310	1330	1350
Lieutenant	Pilot	735	785	835	905	980	1055	1145	1185	1205					
	Navigator	720	770	820	890	950	1020	1090	1125	1145					
Second Lieutenant		575													
Officer Cadet (ROTP)		255	270	280	290										

Salaries, Wages and Other Personnel Costs (1)—*Continued*

NATIONAL DEFENCE—*Concluded*

DEFENCE SERVICES PROGRAM—*Concluded*
GENERAL EXPENDITURES INCLUDED:—*Concluded*

Rank	Pay Level	Incentive Pay Category	Trade Group Standard	Specialist	Specialist 2
	8	Basic	1605	1605	1635
		1	1625	1625	1655
Chief Warrant Officer		2	1645	1645	1675
		3	1665	1665	1695
		4	1685	1685	1715
	7	Basic	1438	1488	1533
		1	1456	1506	1551
Master Warrant Officer		2	1474	1524	1569
		3	1492	1542	1587
		4	1510	1560	1605
	6B	Basic	1287	1362	1427
		1	1302	1377	1442
Warrant Officer		2	1317	1392	1457
		3	1332	1407	1472
		4	1347	1422	1487
	6A	Basic	1136	1246	1336
		1	1151	1261	1351
Sergeant		2	1166	1276	1366
		3	1181	1291	1381
		4	1196	1306	1396
	5B	Basic	1031	1121	1211
		1	1046	1141	1231
Corporal		2	1061	1161	1251
		3	1076	1181	1271
		4	1091	1201	1291
	5A	Basic	996	1086	1176
		1	1011	1106	1196
Corporal		2	1026	1126	1216
		3	1041	1146	1236
		4	1056	1166	1256
	1	Basic	475		
Private		1	575		
		2	650		
		3	775		
Private	Recruit	Recruit	450		

RESERVE FORCE OTHER THAN CLASS "C"
RESERVE SERVICE
(Rates of pay indicated are daily rates)

Rank	Speciality	Less Than 6 Hours	6 Hours or More
Lieutenant-General		44 50	102 00
Major-General		39 50	91 00
Brigadier-General	Regular	36 00	83 50
	Legal	41 50	93 00
Colonel	Regular	31 50	73 00
	Medical	41 00	93 00
	Dental	35 50	81 00
	Legal	36 50	84 00
Lieutenant-Colonel	Regular	26 50	61 00
	Medical	36 50	83 00
	Dental	32 00	73 50
	Legal	29 00	66 50
Major	Regular	22 50	51 00
	Medical	32 00	75 00
	Dental	28 00	64 00
	Legal	22 00	51 50
Captain	Regular	17 00	36 00
	Medical	23 50	53 00
	Dental	22 50	49 50
	Legal	17 50	36 50
Lieutenant (Commissioned from Ranks)		15 50	33 50
Lieutenant		13 00	29 50
2nd Lieutenant		9 50	21 00

Rank	Incentive Pay Category	Less Than 6 Hours	6 Hours or More
Chief Warrant Officer	Basic	17 00	36 00
Master Warrant Officer	Basic	14 50	32 50
Warrant Officer	Basic	13 00	29 50
Sergeant	Basic	11 50	26 50
Corporal	Basic	9 50	21 00
	1	9 50	22 00
	2	9 50	23 00
	3	9 50	24 00
Private	Basic	7 50	16 50
	1	8 50	19 50
	2	8 50	20 00

Salaries, Wages and Other Personnel Costs (1)–*Continued*

PARLIAMENT

House of Commons

SALARIES OF PARLIAMENTARY SECRETARIES TO MINISTERS

Names	Parliamentary Secretary to:	Amount
		$
Baker G	Minister of the Environment and Minister of Fisheries October 1, 1975 to March 31, 1976	2,650
Bégin M	Secretary of State for External Affairs October 1, 1975 to March 31, 1976	2,650
Blais J J	President of the Privy Council October 1, 1975 to March 31, 1976	2,650
Blouin G	Secretary of State of Canada April 1, 1975 to September 15, 1975	3,122
Breau H	Secretary of State for External Affairs April 1, 1975 to September 15, 1975	3,122
Cafik N	Minister of Consumer and Corporate Affairs April 1, 1975 to September 15, 1975	3,122
Campagnolo I	Minister of Indian Affairs and Northern Development April 1, 1975 to September 15, 1975 October 1, 1975 to March 31, 1976	5,772
Campbell C	Minister of National Health and Welfare April 1, 1975 to September 15, 1975 Secretary of State October 1, 1975 to March 31, 1976	5,772
Clermont G	Minister of Industry, Trade and Commerce April 1, 1975 to September 15, 1975	3,122
Corriveau L	Minister of Agriculture April 1, 1975 to September 15, 1975	3,122
Cullen J	Minister of Finance April 1, 1975 to September 15, 1975	3,122
Cyr A	Minister of Public Works October 1, 1975 to March 31, 1976	2,650
De Bané P	Minister of State for Urban Affairs April 1, 1975 to September 15, 1975	3,122
Dionne M	Minister of National Defence October 1, 1975 to March 31, 1976	2,650
Fleming J	Minister of Communications October 1, 1975 to March 31, 1976	2,650
Foster M	Minister of Energy, Mines and Resources April 1, 1975 to September 15, 1975 October 1, 1975 to March 31, 1976	5,772
Fox F	Minister of Justice and Attorney General of Canada October 1, 1975 to March 31, 1976	2,650
Francis L	President of the Treasury Board October 1, 1975 to March 31, 1976	2,650
Gauthier J R	Minister of State for Urbain Affairs October 1, 1975 to March 31, 1976	2,650
Goodale R	Minister of Transport October 1, 1975 to March 31, 1976	2,650
Guay J	Minister of Regional Economic Expansion April 1, 1975 to September 15, 1975	3,122
Guay R	Minister of Industry, Trade and Commerce April 1, 1975 to September 15, 1975	3,122
Hopkins L	Minister of National Defence April 1, 1975 to September 15, 1975	3,122
Kaplan R	Minister of National Health and Welfare October 1, 1975 to March 31, 1976	2,650
Lajoie C G	Minister of National Revenue October 1, 1975 to March 31, 1976	2,650
Leblanc F	Minister of Labour October 1, 1975 to March 31, 1976	2,650
Lee A	Minister of Consumer and Corporate Affairs October 1, 1975 to March 31, 1976	2,650
MacGuigan M	Minister of Labour April 1, 1975 to September 15, 1975	3,122
Marceau G	Minister of Justice April 1, 1975 to September 15, 1975	3,122
Marchand L	Minister of Environment April 1, 1975 to September 15, 1975	3,122
McIsaac J C	Minister of Transport April 1, 1975 to September 15, 1975 Minister of Regional Economic Expansion October 1, 1975 to March 31, 1976	5,772
McRae P	Postmaster General October 1, 1975 to March 31, 1976	2,650
Pelletier I	Minister of Agriculture October 1, 1975 to March 31, 1976	2,650
Penner K	Minister of State for Science and Technology October 1, 1975 to March 31, 1976	2,650
Portelance A	Minister of Manpower and Immigration October 1, 1975 to March 31, 1976	2,650
Poulin H	Solicitor General October 1, 1975 to March 31, 1976	2,650
Railton V	Minister of Veterans Affairs October 1, 1975 to March 31, 1976	2,650
Reid J M	President of the Privy Council April 1, 1975 to September 15, 1975	3,122
Rompkey W	Minister of Manpower and Immigration April 1, 1975 to September 15, 1975	3,123
Roy M	Minister of Industry, Trade and Commerce October 1, 1975 to March 31, 1976	2,650
Smith W	Minister of Supply and Services October 1, 1975 to March 31, 1976	2,650
Trudel J L	Minister of Finance October 1, 1975 to March 31, 1976	2,650
Turner C	Minister of Public Works and Minister of State for Science and Technology April 1, 1975 to September 15, 1975	3,123
		$133,992

PRIVY COUNCIL

ALLOWANCES TO FORMER PRIME MINISTERS:

PAYMENT WAS MADE TO:

Mrs M E Pearson $6,340

SALARY AND MOTOR CAR ALLOWANCE:

Prime Minister:
Rt Hon P E Trudeau $41,369

President of the Privy Council:
Hon M Sharp $25,656

Leader of the Government in the Senate:
Hon R J Perrault $25,239

SALARIES OF MINISTERS WITHOUT PORTFOLIO AND MINISTERS OF STATE:

Hon J Marchand $2,403

MOTOR CAR ALLOWANCES TO MINISTERS WITHOUT PORTFOLIO AND MINISTERS OF STATE:

Hon J Marchand $641

Salaries, Wages and Other Personnel Costs (1)–*Concluded*

SOLICITOR GENERAL

Royal Canadian Mounted Police

Rates of pay are authorized by Treasury Board under the provisions of the Royal Canadian Mounted Police Act, c.54, 1959. The following was the strength in the various commissioned and non-commissioned ranks as at March 31, 1976: 1 commissioner, 3 deputy commissioners, 15 assistant commissioners, 32 chief superintendents, 99 superintendents, 296 inspectors, 15 staff sergeants-major, 7 sergeants-major, 786 staff-sergeants, 1383 sergeants, 2570 corporals, 7034 constables, 1232 special constables and 1318 civilian members.

The annual rates of pay for commissioned officers, under the rank of chief superintendent, as at March 31, 1976, under authority of T B /C T 737053 were as follows: superintendent $25,602 to $27,691, inspector $22,392 to $24,290.

The annual rates of pay for other ranks as at March 31, 1976, were as follows: corps sergeant-major $21,030, staff-sergeant-major and sergeant major $20,970, staff-sergeant $20,243 to $20,850, sergeant $18,657 to $19,217, corporal $17,116 to $17,630, constable $12,000 to $16,100.

The Commissioner is authorized to engage special constables and civilian members under authority of the Royal Canadian Mounted Police Act.

TB 728152 authorized payment to each non-commissioned officer and constable a service pay of $5 per month for each 5 year period of service.

Expenditures for allowances consisted of: plain clothes allowance at the rate of $425 per annum $1,405,194, clothing allowance on appointment to commissioner rank $51,458, kit upkeep allowance at the rate of $6 per month $534,948, foreign service allowance $368,005, language allowance $74,239, home leave allowance $55, isolated posts allowance $1,165,237 and miscellaneous allowances $329.

Transportation and Communications (2)

EXTERNAL AFFAIRS

CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS

Expenditures by Conference and Meeting	
Agence de Coopération Culturelle et Technique	18,244
Canada-Belgium Cultural Agreement Mixed Commission	7,227
Canada-France Mixed Commission	18,081
Canada-Japan Ministerial Meetings	71,558
Canada-USSR Mixed Commission	18,877
Commonwealth Education Broadcasting	16,362
Commonwealth Finance Ministers	9,141
Commonwealth Heads of Government Meeting	61,980
Francophone Education Ministers	12,542
Francophone Ministers of Youth and Sports	22,020
International Economic Cooperation	29,259
Law of the Sea	466,292
North Atlantic Treaty Organization Ministerial Meeting	30,583
Organization for Economic Cooperation and Development-Education	32,498
Security and Cooperation in Europe	71,598
Tariff and Trade Negotiations	45,162
United Nations Economic and Social Council	25,069
United Nations Educational, Scientific and Cultural Organization	11,276
United Nations General Assembly	208,085
Food and Agriculture Organization	4,555
Miscellaneous Conference and Meetings	23,195
	$1,203,604

Following is a list of the travel expenses for each conference together with the names of delegates and personnel who attended. It should be noted that the travelling expenses of the Honourable Members of the Senate, Members of the House of Commons and government employees listed are not included elsewhere:

	Travelling Expenses
	$
Agence de Coopération Culturelle et Technique	17,830
Members of the House of Commons	
Marchand Hon J	
Canadian International Development Agency	
Kilburn P	
External Affairs	
Cadoret N	
Dupuis J	
Fortier D I	
Lemelin C	
Periard G	
Perron M	
Secretary of State	
Giroux A	
Provincial Governments	
Charland D	
Cloutier F	
Deslauriers O	
Dufour A	
Jolin P	
Jubinville M	
Lefrançois P	
Martin N	
Ouellet J P	
Parent P	
Raymond S	
Non-Government	
Clifton J	
Canada-Belgium Cultural Agreement Mixed Commission	7,113
Canadian International Development Agency	
Venne S	
External Affairs	
Asselin J	
Bissonnette P A	
Boucher D	

Transportation and Communications (2)—*Continued*

EXTERNAL AFFAIRS—*Continued*

	Travelling Expenses
	$
De Goumois M	
Dupuis J	
Fieldhouse J	
Marcoux S	
Montpetit J	
National Health & Welfare	
Lacasse C	
Provincial Governments	
Beaulieu J G	
Pinet A	
Poirier B	
Sharp P	
Non-Government	
Goban S	
Canada-France Mixed Commission	17,781
External Affairs	
Asselin J	
Filleul F M	
Fortier D I	
Marcoux S	
Secretary of State	
Larose P E	
Provincial Governments	
Boudreault D	
Dalon R	
Jubinville M	
Jule L	
Kruhlak O	
Kurtz C	
Lacroix L F	
Martin N	
Palivoda R	
Poirier B	
Schatz R	
Non-Government	
D'Auray G P	
Canada-Japan Ministerial Meetings	56,829
Members of the House of Commons	
Chrétien Hon J	
MacDonald Hon D	
MacEachen Hon A	
Agriculture	
Hudon L	
Jarvis W E	
Energy Mines & Resources	
Hopper C F W	
Jeffery W G	
MacNabb G	
External Affairs	
Buick G	
Campbell R	
Catley-Carlson M	
Chapin P H	
Demers N	
Desjardins D	
DiBartolomeo B	
Dupuy M	
Fortin P	
Heeney S	
Johnston L	
Lemelin C	
Robinson H B	
Rogers R L	
Sabourin P	
Finance	
Joyce R K	
Industry, Trade & Commerce	
Barrow B C	
Black D W	
Donaghy J F	
Elliot G	
Lomow N	
Smith W D	
Wright R G	
Transport	
Germain M	
Non-Government	
Harry J	
Hood W	
Canada-USSR Mixed Commission	17,202
Canada Council	
Cripton J	
Pelletier J G	
Environment	
Collin A E	
External Affairs	
Andrew A J	
Choquette G	
Ford R A D	
Higginbotham S	
Hopper C F W	
Jarvis W M	
Johnstone B V	
Lysyshyn R J	
Mathys F A	
Tovell F M	
Industry, Trade & Commerce	
Dale M R M	
National Research Council	
Keys J D	
Poppe V	
Secretary of State	
Kirilows N	
Provincial Governments	
Bedson D	
Dennison D G	
Palivoda R	
Non-Government	
D'Auray G	
Demisch M	
Commonwealth Education Broadcasting	16,285
Canadian Broadcasting Commission	
Moss S	
Payne F	
Canadian Radio-Television Commission	
McDonald P	
External Affairs	
McKechnie M J	
Tovell F M	
National Film Board	
Cruickshank L	
Provincial Governments	
Hawkesworth E K	
Mercier M	
Parr J	
Non-Government	
Desmarteau L	
O'Byrne J M	
Commonwealth Finance Ministers Meeting	7,943
House of Commons	
MacEachen Hon A J	
Turner Hon J W	
Bank of Canada	
Jubinville A	
Canadian International Development Agency	
Tansley D D	
External Affairs	
Batchelor S K	
Boucher D	
Dier O W	
Dudoit A	
Lecourtois K W	
Leduc R W	
MacDougall P A	
Wright D	

Transportation and Communications (2)–*Continued*

EXTERNAL AFFAIRS–*Continued*

	Travelling Expenses
	$
Finance	
Cullen J Neufeld E P	
Robinson C W	
Shoyama T K	
Industry, Trade & Commerce	
Halliday A L	
Commonwealth Heads of Government Meeting	53,717
Members of the House of Commons	
Fleming J	
Trudeau Rt Hon P E	
Canadian International Development Agency	
Lotto V	
Perinbam L	
External Affairs	
Andrew A J	
Bergbusch E	
Connick S	
Courchaine J	
Doré E P	
Garlick E	
Gaudreau J	
Horner W E	
Johnstone B V	
Laporte M J	
Lemieux J R	
McGill A S	
Metrakos C	
Moore V C	
Finance	
Davis R B	
Joyce R K	
Industry, Trade & Commerce	
Halliday A L	
Petrie F	
Prime Minister's Office	
Brazeau L	
Coleman R	
Head I	
MacDonald I	
Murdock R	
O'Neil P	
Pitfield P M	
Steers C	
Stewart H B	
Viau C	
Royal Canadian Mounted Police	
Guay G	
Moss B	
Francophone Education Ministers	12,485
Canadian International Development Agency	
Rivard R	
External Affairs	
DeGoumois M	
Laverdure C	
Noiseux J	
Periard G	
Provincial Governments	
Green S	
Lachapelle B	
Pinet A	
Raymond G	
Tremblay O	
Francophone Ministers of Youth and Sports	21,707
Member of the House of Commons	
De Bané P	
Canadian International Development Agency	
Ladouceur P	
External Affairs	
Laverdure C	
Periard G	
National Health and Welfare	
Lacasse C	
Provincial Governments	
Bélanger Y	
Bornais R	
Chaloult M	
Landry B	
Martin N	
Ouellet J P	
Phaneuf P	
Rolland P	
Ste-Marie G	
Toupin R E	
International Economic Co-operation	28,407
Members of the House of Commons	
Gillespie Hon A	
MacEachen Hon A	
Canadian International Development Agency	
Poirier R	
Williams B M	
Energy Mines & Resources	
Drolet J P	
Hooper R P	
Hooper W P	
Lemesurier K	
External Affairs	
Beaupré P A	
Bergbush E	
Bild F M	
Blackburn R G	
Bujold M J	
Catley-Carlson M	
Duinker J D	
Dupuy M	
Fortier B M	
Fulford D W	
Hines R	
Jasenovic V	
Johnston E R	
MacLean R S	
Morin M	
Normandeau F	
Robinson H B	
Roy J	
Towe P M	
Walsh J E	
Wollcombe S	
Finance	
Joyce R K	
Neufeld E P	
Industry, Trade & Commerce	
Eastham P T	
Law of the Sea	260,284
Members of the House of Commons	
Allard E	
Anderson H	
Basford Hon R	
Carter W	
Crouse L R	
LeBlanc Hon R	
Leggatt S	
MacEachen Hon A	
Marchand Hon J	
Marshall J	
Canadian International Development Agency	
Fillion L	
Energy Mines & Resources	
Crosby D	
Sherwin D	
Environment	
Applebaum B	
Cooper E J	
Legault L H J	
Needler A W H	
Shepard M	
Walsh J E	

Transportation and Communications (2)–*Continued*

EXTERNAL AFFAIRS–*Continued*

	Travelling Expenses
	$
External Affairs	
Allen H J	
Auger R	
Bacon T C	
Beesley J A	
Bruce B	
Charette A	
Chartrand G J R	
Chisholm D I	
Craig W S	
Desgagnes L	
Flack B P	
Fortier B M	
Gaudriault L	
Gorman E M	
Grunau M	
Lapointe P A	
Lewis R	
McCashin D	
Millerson H E	
Ozzard C	
Phillips M B	
Plamondon G	
Reiskind J	
Robinson J S	
Singer R T	
Smale A J	
Sweatman A T	
Thivierge P A E	
Walsh J E	
Wang E B	
Warren G I	
Indian Affairs and Northern Development	
Anglin J P	
Justice	
DeMestral A C	
National Defence	
Evans B A	
Provincial Governments	
Chenard L	
Conrad R G	
Martin C	
McMynn R G	
Stevens H	
Non-Government	
Campbell K M	
Cashin R	
Clifton J	
Condon K	
Cyr A	
Denton C	
Duncan R	
Elliott C R	
Garcia J A	
Harrison E L	
Nowe E	
Pyke H D	
Quinlan M	
Sewid J	
North Atlantic Treaty Organization Ministerial Meeting	13,657
Members of the House of Commons	
Gendron R	
MacEachen Hon A	
Trudeau Rt Hon P E	
External Affairs	
Bell M D	
Belter R	
Black E P	
Bourque I	
Buick G	
Clark R W	
Dudoit A	
Dupuy M	
Halstead J G H	
Hurtubise C	
Jasenovic V	
Johnstone B V	
Lemay S J	
Marshall C J	
McArthur J M	
Riddell G G	
Robinson H B	
Rose J D L	
Roy J	
Walsh J E	
Industry, Trade & Commerce	
Zane A W A	
Prime Minister's Office	
Bourgault P	
Coleman R	
Donnelly A	
Head I	
Murdock R W	
O'Neil P	
Viau C	
Royal Canadian Mounted Police	
Guay G	
Moss B	
Organization for Economic Cooperation and Development Education	32,344
External Affairs	
Mitchell G	
Roberts P	
Indian Affairs and Northern Development	
Connelly R	
Manpower and Immigration	
Dufresne B	
Secretary of State	
Lachapelle R	
Spalding M	
Provincial Governments	
Bergstrom L H	
Fleck W E P	
Fontaine P	
Gillies H E	
Hanuschak	
Hrabi J S	
Lachapelle B	
Lafontaine P	
MacLeod G E M	
Marin C	
McCluskey J P	
Mercier M	
Merrithew G S	
Phillipson J	
Roebothan C	
Security and Cooperation in Europe	50,423
External Affairs	
Ahrens H C	
Anstis C	
Bearss H J	
Bourque I	
Delworth W J	
Etheridge N	
Fairweather W M W	
Gombay J P	
Halstead J G H	
Hopper C F W	
Horner W E	
Hunt P G	
Johnstone B V	
Lambert A	
Nickerson W T	
Rabbie W W	
Rouleau O	
Roy J R	
Sarzynski A	
Toogood J	
Warren G I	

Transportation and Communications (2)—*Continued*

EXTERNAL AFFAIRS—*Continued*

	Travelling Expenses
	$
Tariff & Trade Negotiations	44,337
Agriculture	
Dobson G T	
Lohoar J	
Norman T G	
Energy Mines & Resources	
Copke R	
Fraser B	
External Affairs	
Bastien R	
Clarke M G	
Fournier R B	
Fowler R R	
Gifford M	
Grey R de C	
Roy J R	
Weekes J	
Finance	
Bisson J M	
Clark P G	
Campbell K K	
Doyle A M	
Gore K F	
Joyce R K	
LeBlanc G	
MacPherson J A	
Russel L	
Industry, Trade & Commerce	
Bilodeau R	
Busch K	
Denis G A	
Donaghy J	
Elliot G	
Latimer R E	
Lefebvre L	
Mahoney C	
United Nations Economic and Social Council	19,976
External Affairs	
Berlis N S F	
Kinsman J	
Sullivan A W	
Wilder L T	
Finance	
Ellingson L	
United Nations Educational, Scientific & Cultural Organization	10,908
Provincial Governments	
Campbell W B	
Dailly E E	
Kinlin M J	
Non-Government	
Beauchemin R	
Benoit R	
Cragg L H	
Goble N	
United Nations General Assembly	192,773
Members of the Senate	
Cottreau Hon E	
McElman Hon C	
Yuzyk Hon P	
Members of the House of Commons	
Anderson H	
Bawden P C	
Beatty P	
Bégin M	
Blackburn M	
Blaker R	
Breau H	
Brewin A A	
Bussières P	
Caron Y	
Clark J	
Cyr A	
Dinsdale W	
Dionne C E	
Douglas T C	
Duclos L	
Epp J	
Francis L	
Gendron R	
Gillies J	
Guay R	
Halliday B	
Hurlburt K E	
Lachance C A	
Landers M	
Lapointe C	
Lee A	
Lefebvre T H	
Loiselle B	
Lumpley E	
MacDonald D	
MacEachen Hon A J	
Maine F	
Orlikow D	
Pelletier I	
Reynolds J	
Roberts J	
Roche D	
Stanbury Hon R	
Stevens S	
Towers G	
Wagner C	
Canadian International Development Agency	
Fillion L	
Gérin-Lajoie D	
Hopper W D	
Rust K	
Tansley D	
Communications	
Loranger J	
External Affairs	
April S	
Armstrong B	
Barton W H	
Baudouin M	
Bigonesse R	
Blenkarn N	
Boucher C	
Brisson H	
Brown K C	
Bruce G F	
Buick G	
Chagnon M	
Copithorne M D	
De Hoog A	
De Salaberry C M	
Dionne C	
Dudoit A	
Edelstein V M	
Edmonds R V	
Gallagher R	
Gaudreau J	
Gilbert J	
Grégoire R	
Hanna J	
Hardy J E G	
Hart M	
Hunter W B	
Jackson-Hughes S	
Jennings D	
Kinsman K B	
Larochelle J	
LeBlanc C	
Lefort M	
Légaré J	

Transportation and Communications (2)—*Continued*

EXTERNAL AFFAIRS—*Concluded*

	Travelling Expenses
Licharson J A	
Lindores P	
Loignon E	
Marshall C J	
Masse A	
Massip M I	
Matheson A J	
Mathews M G	
Matthews G I	
McCaskill R W	
McCord J	
McDougall P A	
Meehan M J	
Miller R B	
Montgomery W	
Pajunen S	
Pare D	
Peel D	
Perrault S	
Plamondon G	
Rae S F	
Rastoul J	
Redmond J G	
Robertson A W J	
Robinson H B	
Rowe A D	
Roy J	
Schram J R	
Sloan J	
Slyfield P	
Spagn R	
Stanford J S	
Strauss H J	
Svoboda C V	
Tyerman G	
Wang E B	
Wilder J	
Wright D	
Finance	
Bisson J M	
Ellingson L	
Martin R J	
Industry, Trade & Commerce	
Dymond W A	
Halliday M A L	
Privy Council	
Miller R	
Stewart H	
Willmot R	
Transport	
Germain M	
Vilandre P	
Non-Government	
Masson M	
Food and Agriculture Organization	4,555
Agriculture	
Shefrin F	
Canadian International Development Agency	
Hopper W D	
Environment	
Hart A R	
External Affairs	
Abols P	
Barry S M	
Waterfall D	
Miscellaneous Conferences & Meetings	16,989
Members of the House of Commons	
Bégin M	
Whelan Hon E	
Agriculture	
Jarvis W E	
Canadian International Development Agency	
Poirier R	
Venne S	
External Affairs	
Asselin J	
Barton W H	
Bissonnette P A	
Blustein D	
Boucher D	
Brown D	
Dupuis J	
Kinsman J	
MacPherson M A	
Marcoux S	
Miller D M	
Roy J R	
Waterfall D	
Finance	
Gill A F	
Russell L M	
Provincial Governments	
Jubinville M	
Poirier B	
Sharp P	
Tremblay O	

INDUSTRY, TRADE AND COMMERCE

TRADE—INDUSTRIAL PROGRAM

Following is a list of travelling expenses of each trade mission with the names of delegates and personnel who attended. It should be noted that the non-government delegates served without remuneration.

	Travelling Expenses
	$
Agricultural Equipment Suppliers Mission from U S A Mid-West October 13-17, 1975	2,814 06
Non-Government Delegates	
Conn J	
Edney D	
Heuters L	
Oberling A	
Spitchke R	
Wagner J	
Furniture Buyers Mission from Japan January 9-22, 1976	21,996 12
Government Delegate	
Tittley J G	
Non-Government Delegates	
Asuma H	
Maeda H	
Murakami A	
Nakayama K	
Nakayama K	
Ohkawa M	
Suzuki H	
Takeuchi M	
Usukura I	
Wake H	
Education Equipment Mission from Australia & New Zealand September 20–October 1, 1975	13,562 92
Government Delegate	
Pranschke C	
Non-Government Delegates	
Pattison A	
Ritchie R	
Ross J A	
Rumsey D	
Simpson E L	
Wallace R H	

Transportation and Communications (2)—*Continued*

INDUSTRY, TRADE AND COMMERCE—*Continued*

TRADE—INDUSTRIAL PROGRAM—*Continued*

	Travelling Expenses
Education Mission from Saudi Arabia June 1-14, 1975	25,037 97
Government Delegates	
Collins-Williams T	
Ladouceur D	
Lever A N	
Pranchke C S	
Rolland P A	
Stularik M	
Non-Government Delegates	
Abdul-Jawad G	
Al-Abdali H H	
Al-Mashaan M S	
Al-Quarawi A M	
Al-Uwaifi A	
Nassif A	
Tourism Mission from Cuba April 19—May 1, 1975	10,381 92
Government Delegate	
Draper D L	
Non-Government Delegates	
Benitez G G	
Ferreiro N G	
Gonzalez L L	
Hernandez R G	
Jagrenaux J F	
Puente V C	
Suau J G	
Valdes R B	
Airport Equipment Mission from Cuba May 25—June 5, 1975	5,541 35
Government Delegate	
Lemke M	
Non-Government Delegates	
Bulit R A	
Castro E B	
Sariol C A	
Ministerial Mission to South East Asia (Philippines, Malaysia, Indonesia and Thailand) February 26—March 14, 1976	146,704 48
Government Delegates	
Burney D H	
Gardner K V D	
Jamieson The Honourable D C	
Keill D A	
Keys G T	
Lever A N	
Lotto V G	
MacNeil J L	
McNaughton D B	
Petrie F R	
Stavert J C	
Valle C A	
Non-Government Delegates	
Ball B W	
Baltayan J V	
Bannock R	
Barclay A	
Belleau P	
Bennett E R	
Cann J R	
Cosulich N R	
Deguise Y	
Gagné J P	
Gillham P M	
Godwin H W	
Gray K J	
Hatch R E	
Hay J W	
Heine W C	
Herrmann J E	
Kelly C R	
Kendrick P G	
Langille W L	
MacLennan J D	
McDonald J A	
Nodwell J H	
Schreiner J A	
Sincennes J A	
Phillips R A	
Sayers C F	
Spencer A	
Swanye H	
Thomas B N	
Thomson R M	
Thurston D G	
Valle H	
Vuira R E	
High Level Trade Mission to Bulgaria, Poland, Czechoslovakia, Yugoslavia May 23—June 4, 1975	32,298 04
Government Delegates	
Burns T M	
Joyce M	
King J	
Paterson N	
Quarrington J A	
Non-Government Delegates	
Allan K E	
Balthes J	
Caron J C	
Chapman R E	
Fodor N J	
Harvie A	
Huch O E	
MacDonald J	
Millinton J W	
Pillman R	
Seigel H O	
Spencer K W	
Winther A	
Dairy Products Technology Mission to U S S R June 30—July 10, 1975	6,554 13
Government Delegates	
Emmons D B	
Hunt A A	
Non-Government Delegates	
Gray N T	
Musser J C	
Pariseault P	
Stephens L A	
Petroleum Equipment Mission from Ecuador, Bolivia & Peru September 13-28, 1975	13,899 20
Government Delegate	
MacWatters A	
Non-Government Delegates	
Braud J	
Colona H	
Font A	
Gerardo A S C	
Pamagua G	
Quiroga R	
Tamariz J V M	
Forest Industries Mission to E E C February 23—March 4, 1976	14,451 49
Government Delegates	
Gourlay R B	
Howey L C	
Quarrington J A	
Vandervan K	
Non-Government Delegates	
Campbell H J	
Gayner R H	
Hallgrimson L J	
Hart H	
Perron J	
Petty G S	

Transportation and Communications (2)—*Continued*

INDUSTRY, TRADE AND COMMERCE—*Continued*

TRADE—INDUSTRIAL PROGRAM—*Continued*

	Travelling Expenses
Prentice J	
Rosier H	
Stewart R J	
Thorsen R W	
Townsley W E	
Turner W I M	
Oceanographic Data Systems and Services Mission from U K, Europe and U S A March 6-13, 1976	18,257 66
Government Delegates	
Fortier R	
Harvey D	
Non-Government Delegates	
Aspillaga J S	
Bailliencourt B	
Balopouzos E	
Dallaglio D	
Forrest K	
Murrey D N T	
Pichot G	
Rahmberg S	
Reid W	
Ribeiro C E P	
Richardson G T	
Zunderdorp H J	
Marketing Seminar—Automotive Aftermarket Parts & Accessories, Chicago November 6-7, 1975	4,099 66
Government Delegate	
Watters R P	
Non-Government Delegates	
Alexander R	
Bath A	
Bath D	
Binns A S	
Blackburn G G	
Catalano J	
Clarke B	
Coulter A G	
Datt R	
Harris D	
Jackson H	
Lettett R A	
Millar T D	
Moreau A J	
Moreau J C	
Paterson J L	
Peress M S	
Rehbein A J	
Reimer N	
Smiley H	
Steinbeck R	
Strickland A W	
Turner F G	
Weselake W	
Whellams T H	
Wolfe D	
Rail Transportation Mission from People's Republic of China May 7-28, 1975	4,467 07
Government Delegate	
O'Byrne M	
Non-Government Delegates	
Chi C C	
Chia Y S	
Han F	
Leng C	
Liang C H	
Ma K Y	
Tsou H C	
Yu L C	
Large Dam Foundation Construction Mission from People's Republic of China September 26—October 21, 1975	2,133 12
Government Delegates	
Evans R E	
Kingston J	
Liu J	
Non-Government Delegates	
Chen K Y	
Hang S W	
Huang Y C	
Li E T	
Li Y C	
Sha H L	
Tseng S T	
Tung Y T	
High Voltage Technology and Equipment Mission from People's Republic of China October 19-31, 1975	5,747 20
Government Delegate	
O'Byrne M	
Non-Government Delegates	
Chi C C	
Chia Y S	
Han F	
Leng C	
Liang C H	
Ma K Y	
Tsou H C	
Yu L C	
Ministerial Mission to France November 29—December 5, 1975	61,561 83
Government Delegates	
Azam M	
Barnes J	
Charland C T	
Clermont J	
Côté B	
Gayner R H	
Guibord L	
Jamieson The Honourable D	
Lambermont J P	
MacNaughton D	
McCullagh C F	
Reny J P	
Non-Government Delegates	
Amyot M R	
Baltayan J	
Bell E F	
Buchanan J D	
Bumstead D L	
Bundesman B B	
Cadar A	
Clarke L D	
Daubney E B	
Draeseke G L	
Hatch R E	
Judd A G B	
Kearns F R	
Leblanc C	
Lebon C	
McCallum R L	
McCague J A	
McKenzie C A	
Morimoto T E	
Morley J A	
Morrow W O	
O'Donoghue P H	
Patton D J	
Phillips R A	
Picard L	
Pinard R	
Rankin A C	

Transportation and Communications (2)—*Continued*

INDUSTRY, TRADE AND COMMERCE—*Continued*

TRADE—INDUSTRIAL PROGRAM—*Continued*

	Travelling Expenses
Saunders D A	
Sayers C F	
Symonds V V R	
Vaillancourt J	
Meat Packing & Processing Technology Mission to U S S R August 17-30, 1975	8,244 87
Government Delegates	
Baker A G	
Croucher R C	
Non-Government Delegates	
Dingethal F	
Fleury R	
Herbison R T	
Levin J	
Schaller P	
Tremblay P H	
Oil & Gas Mission to Scotland (following offshore '77, Aberdeen, Scotland)	2,447 11
Government Delegates	
Banks R	
Blair F A D	
Colpitts M J	
Lebrun G	
Mills R	
Ryelokke M	
Sargeant N	
Schroeter H G	
Wood F	
Non-Government Delegates	
Alderton J	
Bidgood D	
Blaha F	
Dowse B	
Furlong P	
Furst J	
Gardner K	
Gaulin D	
Hayball S V	
Lake R E W	
Lyons D P	
Mason B N	
Sanders R	
Sharp J A B	
Simms G C	
Turner C	
Watt R	
Wright W L	
Trade Development Mission to Tunisia & Morocco April 14-24, 1975	21,552
Government Delegates	
Barrett A	
Charland C T	
Daigneault J	
Lang J	
Lefebvre J V L	
Lever A N	
Non-Government Delegates	
Blanchette J G	
Fougère H A	
Laflame J	
Larocque J G	
Matthews H K	
McCullough E E	
Tait T G	
Thierry J A	
Power Generation & Distribution Mission from South-East Asia September 29—October 12, 1975	23,744 08
Government Delegate	
Everard H J	
Non-Government Delegates	
Dumol P	
Estrop L R	
Joewono I T	
Notodipuro I H	
Pang P	
Pat K	
Ramanath A	
Sukit V	
Port and Marine Terminal Technology Mission to People's Republic of China October 5-23, 1975	23,113 23
Government Delegates	
Janigan D J	
Roberts H	
Non-Government Delegates	
Alter G	
Hay H W	
Hopkinson J	
Leighton F C	
Lewis T P	
Shrive J D	
Soon D F	
Electrical Power Transmission Seminar in Rio de Janeiro, Brazil April 7-9, 1975	14,447 27
Government Delegate	
Jury E	
Non-Government Delegates	
Booth W G	
Butler J	
Crockett J M	
Desbaillets J	
Fournier R	
Harrison R E	
Kanger F	
McLean L C	
Moore V A	
Sauvé G	
Spencer E	
Stairs C M	
Stuchbury R	
Shipbuilding Mission to Japan & Indonesia October 2-24, 1975	21,173 42
Government Delegate	
Lochead I G	
Non-Government Delegates	
Forbes G	
Fowlis A	
Fryatt G	
Kerr D	
LaFrance M	
McLaren A T	
Porter H A	
Regnaud J	
Veitch J	
High Level Trade Mission to Romania, Hungary, Yugoslavia September 26—October 11, 1975	30,297 08
Government Delegates	
Charland C	
Chivers K F	
Gayner R H	
Grauer R A	
King G C	
Mahoney G F	
Quarrington J A	
Non-Government Delegates	
Baehr H	
Bourgault M M	
Boyce F W	
Bunn N W	
Dogherty D D	

Transportation and Communications (2)–*Continued*

INDUSTRY, TRADE AND COMMERCE–*Continued*

TRADE–INDUSTRIAL PROGRAM–*Continued*

	Travelling Expenses
Foster A E	
Janigan G G	
LaRocque J G	
Laverty W S	
Ling S	
Meagher G V	
Roman A	
Vuia R E	
Watts D	
Canada/Iran Joint Economic Commission Mission from Iran July 6-13, 1975	11,055 40
Government Delegate	
Lever A N	
Non-Government Delegates	
Ardalan A	
Asefi R	
Fardashisheh F	
Ghanamian H	
Kafai A	
Kannani K	
Khajavi I	
Najmabadi F	
Simonian J	
Vafa J	
Economic Mission from Saudi Arabia October 18-31, 1975	11,756 73
Government Delegates	
Lever A	
Swanson J L	
Non-Government Delegates	
Abdul-Karim A M	
Mansur H	
Niyan M A	
Sultan F I	
Turki M	
Brazil/Canada Railway Symposium, Rio de Janerio, Brazil January 26-28, 1976	10,200 70
Government Delegate	
Walsh T	
Non-Government Delegates	
Aitken J	
Bailey W D	
Beckmann H V	
Belisle	
Cox V R	
Cusack J P	
Dathon C	
Dickey D	
Frost R C	
Gratwick	
Hammond G	
Hayward	
MacKay N A	
McDonald	
McDougall J W	
Miles	
Mills G	
Moroney	
Riel O	
Riley W R	
Stewart J K	
Strasser J A	
Tomaka J Z	
Economic Trade Mission from Cuba September 23-26, 1975	3,286 97
Government Delegates	
Barker J R	
Bow M N	
Broadbent J E	
Burns T M	
Butler M E	
Charland C T	
Chase-Casgrain T	
Gérin-Lajoie P	
Gillespie The Honourable A	
Hendriques A	
Hood W C	
Hudon L D	
Hyndman J E	
Nutt J S	
Robinson H B	
Sharp The Honourable M	
Sylvester J G	
Non-Government Delegates	
Alonso L C	
Bachs E M	
Barreras M M	
Benitez G G	
Beovides O	
Cossio J F	
Diaz O B	
Escarra A N	
Gutierrez J V	
Hernadez R	
Luz P T	
Noa E M	
Perdomo A H	
Rodiguez C R	
Rodriguez A A	
Rodriguez O A	
Rosa F A	
Ruiz R C	
Salazar R F	
Salsamedi C M	
Trueba A G	
Veliz M	
Railway Mission to People's Republics of China October 28–November 17, 1975	1,775 36
Government Delegates	
Ho Y L	
Logie R R M	
O'Byrne M E P	
Spink F M	
Non-Government Delegates	
Archer J P	
Brewer P G	
Cann J L	
Farrell D I	
Fathan C M	
Martin J C	
McKenzie D W T	
Paton A H	
Riel O H	
Riley W J	
Sekely G	
Wilson J T	
House Builders Mission to United Kingdom January 31–February 7, 1975	5,814 15
Government Delegates	
Howey L C	
Laschinger A	
Non-Government Delegates	
Charlesworth B	
Flesher W	
Frigon R	
Karius R	
Matthews K	
Morin L	
Penner D	
Rousseau C	
White Bean Mission to S E Asia March 21–April 10, 1975	12,441 29
Government Delegate	
Clapp J	

Transportation and Communications (2)–*Concluded*

INDUSTRY, TRADE AND COMMERCE–*Concluded*

TRADE–INDUSTRIAL PROGRAM–*Concluded*

	Travelling Expenses
Non-Government Delegates	
Adamson H	
Broadwell C	
Dmythrow G	
Simons E	
Taylor L	
Timber Frame Housing Mission from France April 4-10, 1976	7,847 57
Government Delegates	
Balas C	
Barnes J	
Shaw D S	
Wardle W D	
Non-Government Delegates	
Bernert P	
Blanchard de Lery J P	
Bouillard J C	
Busni R	
Garcia J P	
Gaspary J	
Groseille J	
Montenay B	
Potie A	
Versel J	

FURTHER DETAILS OF STANDARD OBJECT OF EXPENDITURES

(excluding Professional and Special Services, Construction and Acquisition of Land, Buildings and Equipment, Machinery and Equipment)

Statistics Canada

EXPENDITURES INCLUDED: Travel of public servants $1,327,985, removal $121,568, travel non-public servants $26,717, freight and express $311,504, postage $1,500,078, telephones $1,448,152, telegrams $694, telex $19,524.

MANPOWER AND IMMIGRATION

Unemployment Insurance Commission – Annuities

TRANSPORTATION AND COMMUNICATION SERVICES INCLUDED: Travel of public servants $1,031, postage $2,350, telephone $6,792.

NATIONAL DEFENCE

DEFENCE SERVICES PROGRAM

EXPENDITURES INCLUDED: Travelling and removal expenses of service personnel and dependents–Outside Canada $4,428,974 in Canada $33,210,400, travelling and removal expenses of regular force personnel and DND civilian employees to and from courses at service and civilian institutions inside and outside Canada $4,869,581, travel of medical and dental patients $604,846, travelling expenses related to training and recruiting $2,818,191, administrative travel and transportation expenses of regular force personnel and civilian employees $19,380,123, travelling and transportation expenses of sea, land and air cadets, civilian instructors and regular force personnel in support of reserves $3,232,596, reimbursement of rent or lease liability $155,150, commuting allowances $961,853, costs related to relocation of civilian employees $600,285, costs relating to release of service personnel $4,211,972, freight, express and cartage $7,692,113, postage including meter postage and rental of post office boxes $1,016,545, long distance tolls $3,415,825, telegrams, cables, telex messages charges and rental of telex $178,722, rental of circuits, telephones and telephone exchange, and communication facilities $26,927,240, other communication services $129,993.

TRAVELLING EXPENSES

Order in Council PC 1967-1894, October 5 1967, as amended by Order in Council PC 1975-9/1746, July 22 1975, authorized payment of an allowance at the daily rate of $15.45 in Canada, $17.45 outside Canada, to an officer or man for each full calendar day of duty travel as reimbursement for meals and personal expenses including gratuities, laundry, dry cleaning, other personal supplies and services, local telephone calls and depreciation of luggage. Where lodgings are not provided, the payment of actual expenses for lodgings, for an officer or man shall be at a rate not to exceed $25.00 per day in Canada and $30.00 outside Canada. When an officer or man is required to remain on duty travel in one location for a period in excess of sixty days, he shall be paid the daily amount of $12.45 in Canada or $14.45 outside Canada for meals and personal expenses, and where lodgings are not provided the daily rate payable is, $8.00 for officers and men, but if it is not possible to arrange semi-permanent accommodation and meals beforehand, a commanding officer may, in respect of the first seven days authorize payment of a greater daily rate not exceeding the maximum amount applicable for accommodation and meals, however, members shall obtain suitable semi-permanent accommodation and meals as soon as possible after arrival.

Information (3)

INDUSTRY, TRADE AND COMMERCE

PUBLICATIONS PRINTED AND PAID FOR IN FISCAL YEAR 1975-76

Publication	Quantity	Cost
		$
Attracting Capital for Major Tourism Development Opportunities in Canada	904	4,558
Australian Package Tours	15,000	4,307
Bibliography of Tourism	3,000	7,641
Big Holiday Land	72,910	8,490
Business Reply Cards for Canada Travel Literature	1,082,340	16,956
Canada Book	175,000	36,402
Canada Customs Makes Your Convention Planning Easier	21,600	2,153
Canada National Parks/Sites	40,000	2,392
Canada Would Like To Welcome Your Cards	529,800	12,340
Cantrav Books	71,420	8,521
Current Tourism Projects Covers	2,000	974
Delaware Valley Package Tours	9,800	5,892
Design In Tourism: Restaurants	17,844	34,990
Events/Attractions	1,045,870	72,781
Fall Lure Brochure	256,700	31,702
Fall/Winter Teaser	6,834	564
Ferries Bridges Cruises	160,650	38,631
Festivals	486,850	18,177
Fishing Letters	519,840	15,482
German Package Tours	50,000	9,200
Great Vacations Cards	10,571,000	38,045
Halifax Shell	44,900	6,380
Have You Checked Next Door?	61,260	57,864
Highway Maps	3,819,155	354,279
Japanese Tour Booklet	1,000	625
M & T Shell	220,000	15,221
Merchandising Kit	62,315	26,557
New England Package Tours	2,176	2,029
Northeast PA Package Tours	10,000	3,862
Ohio/Kentucky Package Tours	2,135	310
Package Tour Book Covers	125,100	3,224
Planning Canadian Campgrounds	7,996	16,018
Press Kit Covers	21,000	13,211
Senior Citizens Folder	203,500	17,014
Shell Folders	5,464,960	182,684
So You're Going to Canada	573,140	53,165
Sports Fishing	190,000	31,479
Standard Definition of Travel Surveys	2,000	1,418
Summer in Canada '75	7,500	4,500
Temperature Conversion Cards	6,260,000	48,431
The Inn Business	24,233	79,731
Touring Canada	37,902	14,314
Tourisme	28,929	13,730
Tourism Everybody's Business	14,748	595
Travel Digest	128,343	35,875
Travel Digest Package Tours '75	33,000	20,188
Travel Industry Development Planning Papers	5,160	2,996
Travel Information	1,859,273	189,743
Vacation Attitudes, Trends	2,707	4,515
Wall Calendars	4,000	3,821
Western PA Package Tours	20,000	2,358
Winter Lure Folder	106,800	13,020
		$1,589,355

Statistics Canada

EXPENDITURES INCLUDED: Agency advertising $2,224, exhibits and displays $193,152, publications $1,306,903, clipping services $8,053.

MANPOWER AND IMMIGRATION

Unemployment Insurance Commission – Annuities

INFORMATION INCLUDES: Publications $6.

NATIONAL DEFENCE

DEFENCE SERVICES PROGRAM

EXPENDITURES INCLUDED: Printing services $7,334,234, photographic and press clipping service $22,901, recruiting advertising $2,608,978, participation in Service exhibitions and displays $377,614.

NATIONAL REVENUE

Taxation

EXPENDITURES INCLUDED: Advertising in respect of income tax filing generally, contract: Vickers and Benson Limited $740,000; total expenditures charged against contract in 1975-76 is $743,040; of this amount $178,051 relates to 1974-75.

Rentals (5)

INDUSTRY, TRADE AND COMMERCE

Statistics Canada

EXPENDITURES INCLUDED: Rental of buildings $10,684, rental of motor vehicles $5,690, rental of computers $3,545,456, rental of office machinery and equipment $998,858, rental of furniture and fixtures $1,724.

MANPOWER AND IMMIGRATION

Unemployment Insurance Commission – Annuities

RENTALS CONSISTED OF: The rental of data processing equipment $2,436.

NATIONAL DEFENCE

DEFENCE SERVICES PROGRAM

EXPENDITURES INCLUDED: Rental of land without buildings $2,192,937, rental of living quarters and buildings $6,223,444, rental of data processing equipment and software $8,656,513, rental of office equipment $2,037,421, rental of machinery and equipment $439,623, rental of motor vehicles $3,022,380, miscellaneous rentals $519,302.

NATIONAL REVENUE

Taxation

EXPENDITURES INCLUDED: Rental of data processing equipment $6,153,768, rental of office equipment $648,862.

Purchased Repair and Upkeep (6)

INDUSTRY, TRADE AND COMMERCE

Statistics Canada

EXPENDITURES INCLUDED: Repairs to conveying equipment $914, repairs to furniture and fixtures $12,977, repairs to computers $13,719, repairs to trucks $5,854, repairs to office equipment $138,352.

Purchased Repair and Upkeep (6) – *Concluded*

NATIONAL DEFENCE

DEFENCE SERVICES PROGRAM

EXPENDITURES INCLUDED: Repair and upkeep of buildings and works – Projects performed by contract $30,981,402, maintenance services performed by contract $8,452,960, repair of medical and dental equipment and supplies $7,024,729, maintenance of data processing equipment $1,765,551, repair of furniture and furnishings including office furnishings and equipment $449,361, repair of electronic, electrical and communications equipment $5,860,679, repair of armament $1,574,253, repair, overhaul and modification of ships, auxiliary vessels and small boats $16,789,321, repair of mechanical and electro-mechanical equipment – Sea $2,354,100, repair, overhaul and modification of airframes and aero engines including spares and accessories $72,459,026, repair of instruments $15,547,386, aircraft storage and civilian maintenance $1,674,539, repair, overhaul and modification of mobile equipment – Land $8,682,344, repair of miscellaneous equipment $3,302,001.

Utilities, Materials and Supplies (7)

INDUSTRY, TRADE AND COMMERCE

Statistics Canada

EXPENDITURES INCLUDED: Petroleum $4,376, office machinery $15,852, library books and reference material $165,533, publications for crops correspondence $27,938, punch cards and tapes for provinces $53,405, office supplies $2,095,345, printing of forms $3,815,859.

MANPOWER AND IMMIGRATION

Unemployment Insurance Commission – Annuities

UTILITIES, MATERIALS AND SUPPLIES INCLUDED: Office stationery and equipment, materials and supplies $19,456.

NATIONAL DEFENCE

DEFENCE SERVICES PROGRAM

EXPENDITURES INCLUDED: Public utility services $34,187,137, food purchases in Canada $27,221,672, messing cash allowance $999,906, food purchases outside Canada $2,313,186, purchase of construction materials $21,450,909, solid fuel for heating, cooking, and power generating units $1,779,844, paints, oils, insecticides, disinfectants and cleaning materials $7,734,624, liquids and gaseous fuel for heating, cooking and power generating units $23,829,636, gasoline, fuel oil and lubricants for mechanical equipment, aircraft and ships $79,810,486, metals and general hardware $5,285,971, uniforms, working and protective clothing $22,843,663, mess and galley utensils, cutlery and glassware $1,142,967, consumable dental and medical supplies $5,331,102, printed forms, text books, office stationery, engineering orders and school supplies, $16,024,458, photographic, drafting and cartographic supplies $2,293,615, packaging, preservation, storage and dunnaging materials $3,010,104, camp stores $2,199,288, miscellaneous expendable or consumable items not specifically covered elsewhere $17,221,349, mechanical and electro-mechanical repair parts for ships $11,278,635, spare parts, accessories and modifications for armoured fighting vehicles including amphibious types $265,664, airframes and spare accessories $14,933,251, aircraft engines and spare accessories $6,812,553, spare aircraft instruments $1,190,293, cooperative logistics and supply arrangements $26,739,946, spare parts, accessories, attachments and modifications for mobile land equipment $7,181,554, spare parts accessories and modifications for weapons fire control $6,862,241, spare parts and accessories for electrical, electronic and communication equipment $19,665,403, workshop and general garage equipment $986,581, life saving, safety, diving and airdrop equipment $609,271, electrical generators, lighting plants $276,702, field engineering equipment and research laboratory equipment $209,420, laboratory supplies, radiation material and supplies $503,585, miscellaneous technical equipment not specifically covered elsewhere $3,200,532.

Grants, Contributions and Other Transfer Payments (10)

ENERGY, MINES AND RESOURCES

Atomic Energy Control Board

GRANTS TO UNIVERSITIES IN RESPECT OF ATOMIC ENERGY RESEARCH WERE: Le Centre de Développement Technologique de l'École Polytechnique de Montréal $253,002, L'Institut National de la Recherche Scientifique $20,000, University of Alberta $427,000, University of British Columbia $5,804,501, Carleton University $10,000, Laval University $310,000, University of Manitoba $418,499, McGill University $340,000, McMaster University $252,600, Queen's University $186,000, University of Saskatchewan $488,000, University of Toronto $298,050, University of Waterloo $27,150.

Grants, Contributions and Other Transfer Payments (10)—*Continued*

INDUSTRY, TRADE AND COMMERCE

CAPITAL SUBSIDIES FOR THE CONSTRUCTION OF COMMERCIAL AND FISHING VESSELS IN ACCORDANCE WITH REGULATIONS OF THE GOVERNOR IN COUNCIL

Shipbuilders	Shipowners	Expenditures 1975-76	Expenditures to date
		$	$
Allied Shipbuilders Ltd (3 agreements) North Vancouver, B C	North Western Dredging Company Limited	84,012	430,469
Allied Shipbuilders Ltd–North Vancouver, B C	Dome Petroleum Limited	799,267	1,065,688
Allied Shipbuilders Ltd–North Vancouver, B C	Her Majesty the Queen in the right of the Province of B C represented by Minister of Highways	381,106	381,106
B C Marine Shipbuilders Ltd–Vancouver, B C	Purvis Ritchie Limited	38,688	193,438
B C Marine Shipbuilders Ltd–Vancouver, B C	Dome Petroleum Limited	221,000	221,000
Bel-Aire Shipyard Limited (2 agreements) North Vancouver, B C	Zapata Marine Services Limited	908,712	9,438,024
Bel-Aire Shipyard Limited–North Vancouver, B C	Seaspan Overseas Limited	567,079	567,079
Benson Bros Shipbuilding Co–Vancouver, B C	Swiftsure Towing Company Ltd	26,005	130,027(*f*)
Burrard Dry Dock Co Ltd–North Vancouver, B C	Incan Ships Ltd	213,486	1,067,428
Burrard Dry Dock Co Ltd (2 agreements) North Vancouver, B C	Dome Petroleum Ltd	1,591,296	2,121,728
Burrard Dry Dock Co Ltd (2 agreements) North Vancouver, B C	Her Majesty the Queen in the right of the Province of B C as represented by the Minister of Transportation and Communications	4,945,807	4,945,807
Burrard Dry Dock Co Ltd–North Vancouver, B C	Cayman Island Vessels Ltd	102,367	706,574
Canadian Shipbuilders & Engineering Ltd–Collingwood, Ontario	Her Majesty the Queen in the right of the Province of Ont as represented by the Minister of Transportation and Communications	310,344	1,551,720(*f*)
Canadian Shipbuilders & Engineering Ltd–Collingwood, Ontario	N M Paterson & Sons Limited	345,617	989,576
Canadian Shipbuilders & Engineering Ltd–Collingwood, Ontario	Her Majesty the Queen in the right of the Province of Ont as represented by the Minister of Transportation and Communications	571,200	571,200
Canadian Shipbuilders & Engineering Ltd–Collingwood, Ontario	Algoma Central Railway	593,300	593,300
Canadian Shipbuilders & Engineering Ltd–Collingwood, Ontario	Gypsum Transportation Limited	2,445,521	4,042,071
Cooper Barging Service Ltd–Fort Nelson, B C	Cooper Barging Service Ltd	20,719	20,719(*f*)
Davie Shipbuilding Ltd–Lauzon, Quebec	The Cunard Steam-Ship Co Ltd, Ogden Saguenay Transport Inc, Ogden Ottawa Transport Inc, Athel Line Ltd	7,918,801	14,221,098
Dome Petroleum Limited–Selkirk, Manitoba	Dome Petroleum Limited	156,614	156,614(*f*)
Ferguson Industries Ltd (4 agreements)–Pictou, N S	Canso Seafoods Limited	1,987,934	4,436,444
Gananoque Boat Line Limited Gananoque, Ontario	Gananoque Boat Line Limited	89,199	89,199(*f*)
Hawker Industries Ltd–Halifax, N S	Nederlandse Zeeboormaatschappij B V	725,830	3,848,917(*f*)
Hawker Industries Ltd Halifax, N S	Lombard North Central Ltd	1,555,798	4,148,794
International Hydrodynamics Co Ltd–North Vancouver, B C	The Peninsular & Oriental Steam Navigation Company	61,446	61,446(*f*)
Jack Liddle and Jerry Liddle–Wheatley, Ontario	Liddle Brothers Fishery Limited	7,891	40,272(*f*)
John Manly Ltd–Vancouver, B C	Westminster Tug Boats Limited	101,907	101,907
Keen Industries Ltd (3 agreements)–Edmonton, Alberta	Keen Industries Ltd	137,270	137,270(*f*)
Marine Industries Ltd–Sorel, Quebec	Gulf Oil Canada Ltd	1,254,932	1,254,932
Marine Industries Ltd (2 agreements)–Sorel, Quebec	La Société Navale Chargeurs Delmas–Vieljeux	12,059,811	27,157,721
Marine Industries Ltd–Sorel, Quebec	Karageorgis Group	701,227	701,227
Marlin Yachts Co Ltd–Gananoque, Ontario	Croisière des Îles de Sorel Inc	28,050	28,050(*f*)
Marlin Yachts Co Ltd–Gananoque, Ontario	Ontario Northland Transportation Commission	100,126	100,126(*f*)
Marlin Yachts Co Ltd–Gananoque, Ontario	Kingston and The Islands Boat Lines Ltd	75,055	75,055(*f*)
Marystown Shipyard Ltd (3 agreements)–St John, New Brunswick	Tele-Direct Ltd	625,165	2,099,184(*f*)
Marystown Shipyard Ltd (2 agreements)–St John, New Brunswick	National Sea Products Limited	1,532,888	1,916,110(*f*)
Marystown Shipyard Ltd–St John, New Brunswick	John Penney & Sons Ltd	899,920	899,920(*f*)
Matsumoto Shipyards Ltd–North Vancouver, B C	Jaybel Michimo Limited	174,624	174,624
M B E Limited–Winnipeg, Manitoba	Dean Construction Limited	36,952	36,952(*f*)
McQueen Marine Ltd–Amherstburg, Ontario	McQueen Marine Ltd	7,751	38,754(*f*)
P E I Lending Authority (Georgetown Shipyard Division) Georgetown, P E I	St Lawrence Seaway Authority	61,863	82,484
Pelagic Pacific Ind 1974 Ltd–Victoria, B C	Pacific Trident Fishing Company Ltd	114,909	229,818(*f*)
Port Weller Dry Docks Ltd–St Catharines, Ontario	Upper Lakes Shipping Ltd	1,424,223	1,424,223
Rockport Boat Line Ltd–Rockport, Ontario	Rockport Boat Line Ltd	1,800	22,199(*f*)
St John Shipbuilding and Dry Docks Co Ltd–St John, N B	Irving Oil Limited	762,892	762,892
St John Shipbuilding and Dry Docks Co Ltd St John, N B	Esso Tankers Inc	4,880,296	8,476,303
St John Shipbuilding and Dry Docks Co Ltd–St John, N B	Cygent Chartering Group Ltd	1,264,514	1,264,514
Streeper Bros and Marine Transport Ltd (3 agreements)–Edmonton, Alta	Streeper Bros and Marine Transport Ltd	137,352	137,352(*f*)
Summer Equipment Ltd–Vancouver, B C	Egmont Towing and Sorting Ltd	80,861	107,814
Thirty Thousand Island Cruise Lines Inc–Parry Sound, Ontario	Thirty Thousand Island Cruise Lines Inc	40,352	40,352
United Dredge and Derrick Ltd–Vancouver, B C	United Dredge and Derrick Ltd	82,201	82,201(*f*)
Vancouver Shipyards Co Ltd–North Vancouver, B C	Her Majesty the Queen in the right of the Province of B C as represented by the Minister of Transport and Communications	2,011,703	2,011,703
Vancouver Shipyards Co Ltd (5 agreements)–North Vancouver, B C	Seaspan International Limited	968,074	1,165,403
Verreault Navigation Inc–Comté Matane, Quebec	Les Pêcheries du Golfe St-Laurent Inc	272,300	802,340
Vito Steel Boat and Barge Construction Ltd–Delta, B C	Dome Petroleum Ltd	1,065,890	1,065,890
Yarrows Limited–Victoria, B C	Her Majesty the Queen in the right of the Province of B C represented by the Minister of Highways	302,106	302,106(*f*)
Yarrows Limited–Victoria, B C	Dome Petroleum Limited	116,790	116,790(*f*)
Zenith Steel Fabricator Ltd Richmond, B C	North Western Dredging Co Ltd	7,697	99,207(*f*)
		58,000,000	

(*f*) indicates final payment

Grants, Contributions and Other Transfer Payments (10)—*Continued*

INDUSTRY, TRADE AND COMMERCE—*Continued*

To advance the technological capability of Canadian manufacturing industry by supporting selected civil (non-defence) development projects on terms and conditions approved by Treasury Board.

	Estimated	Expenditures
	$	$
Contractors:	103,040,869	
Abacus Engineering & Machine Ltd - Calgary, Alberta		4,569
A C S Limited—Don Mills, Ontario		33,583
Aero Environmental Limited—Toronto, Ontario		44,845
Alforge Metals Corporation Limited—Orangeville, Ontario		29,842
Allis Chalmers, Rumely, Ltd—Guelph, Ontario		34,309
Aluminum Company of Canada Ltd - Toronto, Ontario		65,393
A M S Consulting Limited—Montreal, Quebec		7,525
Amsco Canada, Division of Ingram & Bell Ltd—Brampton, Ont		26,101
Arcan Eastern Ltd—Hamilton, Ontario		10,442
Arctic System Ltd—Calgary, Alberta		30,062
Armstrong, S A Ltd Toronto, Ontario		25,677
Arpeco Engineering Limited Mississauga, Ontario		87,921
Atlantic Films Limited—Montreal, Quebec		47,826
B & W Heat Treating (1967) Ltd—Kitchener, Ontario		2,020
Balthes Equipment Manufacturing Limited -Tillsonburg, Ont		22,565
Barringer Research Limited—Rexdale, Ontario		3,794
Bay Mills Limited—St Catharines, Ontario		101,956
Bayly Engineering Limited - Ajax, Ontario		4,750
Bennett Polution Controls Limited - North Vancouver, B C		12,081
Bingham - Willamette Limited—Burnaby, B C		316,856
Black & Decker Mfg Co Ltd—Brockville, Ontario		53,661
Blue Mountain Pottery, Div of Int'l Silver Co Ltd—Collingwood, Ontario		28,176
Bobtex Corp Ltd—Montreal, Quebec		60,000
Bombardier Limitée—Valcourt, Quebec		239,387
Long Manufacturing Division, Borg Warner (Canada) Limited—Oakville, Ontario		15,033
Bowes Company Limited—Islington, Ontario		1,759
Bru-Der Instrument Corp Ltd - North Vancouver, B C		26,442
Burgener Technical Enterprises Limited—Toronto, Ontario		9,436
Burns Foods Ltd Calgary, Alberta		5,928
Butler Brothers Equipment Ltd - Victoria, B C		52,571
Canplan Filtration Ltd—Halifax, N S		28,001
Canada Packers Limited—Toronto, Ontario		102,294
Canada Wire & Cable Ltd—Toronto, Ontario		51,002
Canadian Bridge Division -Windsor, Ontario		13,105
Canadian Chromalox Company Limited- Rexdale, Ontario		51,405
Canadian Dynamics Ltd (Instrument Division)—Vancouver, B C		9,805
Canadian Fram Ltd—Chatham, Ontario		401,392
Canadian General Electric Co Ltd—Toronto, Ontario		311,737
Canadian Industries Ltd—Montreal, Quebec		15,828
Canadian Liquid Air Limited—Montreal, Quebec		33,480
Canadian Marconi Company—Montreal, Quebec		97,313
Canadian Porcelain Co Ltd—Hamilton, Ontario		16,271
Canadian Stock Breeders—Winterburn, Alberta		11,388
Canadian Tiron Chemical Corp—Pointe-aux-Trembles, Quebec		82,452
Canners Machinery Ltd - Simcoe, Ontario		52,627
Carlew Chemicals Ltd—Montreal, Quebec		15,507
Canadian Ingersoll—Rand Co Ltd Montreal, Quebec		59,797
Canadian Corporate Management Co Ltd -Toronto, Ontario		1,274
Central Design & Drafting Ltd—Montreal, Quebec		10,207
Central Dynamics Ltd—Pointe-Claire, Quebec		172,758
Centrodyne Corporation—Montreal, Quebec		11,672
Chimo Equipment Ltd—Calgary, Alberta		29,536
Clark Equipment of Canada Ltd - St Thomas, Ontario		97,077
Clark, Jarvis, Co Ltd—North Bay, Ontario		21,285
Cleanair Combustion Systems Ltd—West Vancouver, B C		8,369
Co-Matic Inc Ste-Foy, Quebec		15,000
Collins Radio Company of Canada Ltd—Toronto, Ontario		9,763
Comet Confectionary Ltd -St-Hyacinthe, Quebec		60,530
Cominco Limited -Mississauga, Ontario		2,070,043
Connaught Laboratories Ltd - Willowdale, Ontario		285,992
Consolidated Computer Ltd—Don Mills, Ontario		124,174
Consolidated-Bathurst Ltd—Grand'Mère, Quebec		12,370
Continental Can Company of Canada Limited—Toronto, Ont		147,886
Continuous Color Coat Ltd - Rexdale, Ontario		4,742
Control Data Canada Ltd—Mississauga, Ontario		3,122,416
D B M Industries Ltd - Lachine, Quebec		34,466
Day Specialties Co Ltd—Midland, Ontario		37,314
De Laval Co Ltd - Peterborough, Ontario		312
Delmar Chemicals Limited Lasalle, Quebec		35,200
Deloro Stellite (Division of Canadian Oxygen Limited)—Toronto, Ontario		138,075
Delta-Benco-Cascade Ltd Rexdale, Ontario		241,006

Grants, Contributions and Other Transfer Payments (10)—*Continued*

INDUSTRY, TRADE AND COMMERCE—*Continued*

To advance the technological capability of Canadian manufacturing industry by supporting selected civil (non-defence) development projects on terms and conditions approved by Treasury Board.—*Continued*

	Estimated	Expenditures
	$	$
Deutz Diesel (Canada) Ltd–Montreal, Quebec		2,201,085
Dome Petroleum Ltd–Calgary, Alberta		1,772,644
Dominion Foundries & Steel Ltd–Hamilton, Ontario		21,604
Dominion Road Machinery Co Ltd–Goderich, Ontario		19,619
Domtar Limited–Montreal, Quebec		193,150
Bow Badische Canada Limited–Arnprior, Ontario		30,126
Drive Manufacturing Inc–Weston, Ontario		106,905
Dubarry Industries Ltd–Vancouver, B C		25,093
Durand Machine Co Ltd New Westminster, B C		1,435
Dux Machinery Corporation–Repentigny, Quebec		5,615
E S & A Robinson Ltd–Toronto, Ontario		81,923
ESE Ltd Rexdale, Ontario		137,798
Ebco Industries Ltd–Richmond, B C		179,567
Electrohome Limited–Kitchener, Ontario		155,379
Ernest Leitz (Canada) Ltd–Midland, Ontario		1,288
Esco Ltd –Port Coquitcam, B C		49,726
Essex Packers Ltd–Hamilton, Ontario		32,780
Fabco Machine Ltd–Saskatoon, Sask		1,662
Fabrican Incorporated–Chomedey, Laval, Quebec		128,727
Falconbridge Nickel Mines Ltd –Toronto, Ontario		338,524
Farinon Electric Co of Canada Ltd Dorval, Quebec		75,301
Fathom Oceanology Ltd–Port Credit, Ontario		107,709
Federal Commerce & Navigation (1974) Ltd–Montreal, Quebec		3,000
Firmex Inc–Drummondville, Quebec		670
Fisher Gauge Ltd–Peterborough, Ontario		5,899
Flyer Industries Ltd–Winnipeg, Manitoba		2,992
Forano Limited–Plessisville, Quebec		196,116
Foremost International Industries Limited–Calgary, Alberta		12,758
Foundation Western Ltd–Vancouver, B C		50,226
Gen-Tec Inc–Ste-Foy, Quebec		189,831
Gentrix Engineering Ltd–Calgary, Alberta		62,015
Gestalt Int'l Ltd–Vancouver, B C		75,977
Gidon Industries Inc–Rexdale, Ontario		28,829
Glenayre Electronics Ltd–North Vancouver, B C		33,694
Great West Steel Industries Ltd–Vancouver, B C		190,855
GTE Automatic Electric Canada Ltd–Brockville, Ontario		65,120
GTE Lenkurt Electric (Canada) Ltd–Burnaby, B C		163,831
Guelph Engineering Co Ltd –Guelph, Ontario		38,245
Guildline Instruments Ltd–Smith Falls, Ontario		45,053
Gulf Oil Canada Ltd –Sheridan Park, Ontario		334,465
Hallcraft Electronics Ltd–Winnipeg, Manitoba		66,403
Hamilton, A C & Co–Mississauga, Ontario		3,782
Hawboldt Industries Ltd –Chester, N S		63,135
Hawker Siddeley Canada Ltd Vancouver, B C		93,040
Himsley Engineering Ltd–Toronto, Ontario		18,449
Holmes Insulations Limited–Sarnia, Ontario		51,202
Horton Maritime Exploration Ltd–North Vancouver, B C		177,798
Huron Chemicals Ltd–Kingston, Ontario		19,357
Huron Machine Ltd–Point Edward, Ontario		21,260
Hydrex Industries Ltd–Vancouver, B C		21,509
Ideal Equipment Co Ltd–Montreal, Quebec		29,121
Inax Instruments Limited–Ottawa, Ontario		42,681
Industrial Oil Equipment Services Ltd–Drayton Valley, Alberta		36,458
Ingersoll Casket Co Ltd– Ingersoll, Ontario		20,538
Institut de Bio-Endocrinologie Inc–Montreal, Quebec		157,551
Instronics Limited –Stittsville, Ontario		52,956
International Nickel Company of Canada Limited–Toronto, Ontario		819
Intercontinental Packers Ltd– Saskatoon, Sask		29,555
Interior Mill Equipment Ltd –Grand Forks, B C		22,853
International Hydrodynamics Co–Vancouver, B C		203,638
International Tools (1973) Limited–Windsor, Ontario		35,176
International Systcoms Ltd–St-Laurent, Quebec		61,899
Irvin Industries Canada Ltd–Fort Erie, Ontario		3,278
ISB Industrial Protection Ltd–St-Léonard, Quebec		10,938
Jacobs & Thompson Ltd–Weston, Ontario		1,216
John Fluke Mfg Co Ltd–Scarborough, Ontario		32,972
Jonergin Co Inc–St-Hubert, Quebec		83,155
K-Vets Ltd –Cambridge, Ontario		68,543
Kelk, George, Ltd –Don Mills, Ontario		15,227
Kellough Bros Ltd –Stettler, Alberta		18,419
Kelsey-Hayes Canada Ltd–Windsor, Ontario		75,864
Kenbudge Holdings Limited–Montreal, Quebec		49,651

Grants, Contributions and Other Transfer Payments (10)—*Continued*

INDUSTRY, TRADE AND COMMERCE—*Continued*

To advance the technological capability of Canadian manufacturing industry by supporting selected civil (non-defence) development projects on terms and conditions approved by Treasury Board.—*Continued*

	Estimated	Expenditures
	$	$
Kenebec (Galt) Limited–Galt, Cambridge, Ontario		3,017
Kingma Harding Associates Limited - Edmonton, Alberta		13,322
Kitchens of Sara Lee (Canada) Ltd- Bramalea, Ontario		695
Koehring-Waterous Limited Brantford, Ontario		226,101
Kroy Unshrinkable Wools Limited–Toronto, Ontario		29,156
Lakeside Farm Industries Limited–Brooks, Alberta		31,963
Lektromedia Limited–Pointe-Claire, Quebec		52,285
Les Vins Andres du Québec, Ltée–Ste-Hyacinthe, Quebec		34,940
Lignosol Chemicals (Division of Dryden Chemicals Ltd)–Quebec, Que		24,871
Lindal Cedar Homes Limited–New Westminster, B C		9,478
Long Manufacturing Division, Borg Warner (Canada Limited)–Oakville, Ontario		201,354
Lumonics Research Ltd–Ottawa, Ontario		86,117
Lynes United Services Ltd–Calgary, Alberta		37,261
MacMillan Bloedel Limited–Vancouver, B C		2,750
MacNaughton-Brooks Limited–Weston, Ontario		15,655
MacKenzie Trading Co Ltd–Edmonton, Alberta		2,376
Mactainair Systems Ltd–Vancouver, B C		13,012
Madsen Electronics (Canada) Limited–Oakville, Ontario		49,993
Magadyne Industries Limited–Edmonton, Alberta		5,965
Magna International Corp - Scarborough, Ontario		12,778
Magnetics International Ltd–Montreal, Quebec		19,644
Marine Colloids Limited–Dartmouth, N S		88,810
Mark-Hot Inc–Longueuil, Quebec		86,423
Materials Engineering Co Ltd–St-Lambert, Quebec		23,911
McElhanney Offshore Surveying & Engineering Ltd–Vancouver, B C		77,799
McNaughton-Brooks Ltd–Weston, Ontario		47,492
M I Mediatronics International Ltd–Richmond, B C		17,224
Mimik Limited–Cambridge, Ontario		83,361
Modern Ova Trends Limited–Norval, Ontario		17,474
Morgan Schaffer Corporation–Montreal, Quebec		28,653
Multifibre Process Limited–New Westminster, B C		3,527
Multi-State Devices Limited–Montreal, Quebec		96,037
Nash Foods (Quebec) Ltd–Montreal, Quebec		24,102
National Cash Register Co of Canada Ltd–Waterloo, Ontario		1,463,944
National Electrolab Ltd–North Vancouver, B C		3,754
National Semiconductors Limited–Montreal, Quebec		1,670
Nickerson, H B & Sons Limited–North Sydney, N S		6,247
Nordic Steel Products Ltd–Mississauga, Ontario		110,517
Ogilvie Flour Mills Co Ltd–Montreal, Quebec		77,725
Omicron Data Systems Limited–Montreal, Quebec		10,134
Orenda Limited–Toronto A M F, Ontario		9,226
Paco Corporation–Montreal, Quebec		7,392
Pathex (Canada) Limited–Don Mills, Ontario		77,446
Pelcon Limited–St John's, Newfoundland		63,134
Philips Electronics Industries Ltd–Scarborough, Ontario		20,739
Picker X-Ray Mfg Limited–Bramalea, Ontario		230,327
Pierre Thibeault (1972) Ltd–Pierreville, Quebec		16,037
Plessey Canada Limited–Downsview, Ontario		141,539
Polygon Industries Limited–Toronto, Ontario		22,476
Polysar Limited–Sarnia, Ontario		684,167
Portion Packaging Limited–Rexdale, Ontario		21,317
Precision Electronic Components (1971) Ltd–Toronto, Ontario		7,641
Pylon Electronic Development Company Ltd–Lachine, Quebec		52,337
Pyrene Canada Limited–Toronto, Ontario		62,059
Ram Air Mfg Ltd–London, Ontario		17,483
Raytheon Canada Limited Waterloo, Ontario		128,688
RCA Limited–Ste-Anne-de-Bellevue, Quebec		286,612
Reichhold Chemicals Limited–Weston, Ontario		49,297
Research Industries Ltd–Burnaby B C		2,853
Ritter Engineering Limited–Calgary, Alberta		43,982
S K D Manufacturing Co Ltd–Amherstburg, Ontario		14,909
Semco Instruments Company Ltd–Ottawa, Ontario		91,490
Sepramatic Corporation Limited–Hamilton, Ontario		5,056
Sheard George and Co Ltd–Coaticook, Quebec		41,750
Sherman Technology Inc–Weston, Ontario		81,471
Sherritt Gordon Mines Ltd–Fort Saskatchewan, Alberta		109,589
Sherwin Williams Co of Canada Ltd–Montreal, Quebec		9,212
Sihi Pumps Ltd–Guelph, Ontario		7,762
Smith & Nephew Ltd–Lachine, Quebec		6,377
Snap-On Tools of Canada Ltd- Downsview, Ontario		21,681
Spar Aerospace Products Ltd–Toronto, Ontario		264,339
Spilsbury and Tindall Limited–Vancouver, B C		36,460
Stephens-Adamson, Division of Allis Chalmers (Canada) Ltd–Belleville, Ontario		29,176

Grants, Contributions and Other Transfer Payments (10)–*Continued*

INDUSTRY, TRADE AND COMMERCE–*Continued*

To advance the technological capability of Canadian manufacturing industry by supporting selected civil (non-defence) development projects on terms and conditions approved by Treasury Board.–*Concluded*

	Estimated	Expenditures
	$	$
Sterling Glove Co Ltd–Winnipeg, Manitoba		21,474
Swan Wooster Engineering Co Ltd–Vancouver, B C		40,950
Systems Dimensions Limited–Ottawa, Ontario		164,943
Terochem Laboratories Limited–Edmonton, Alberta		30,831
The Algoma Steel Corporation Limited–Sault-Ste-Marie, Ontario		409,346
The Robert Mitchell Company Limited–Montreal, Quebec		3,002
Thomas J E Specialties Ltd–Lindsay, Ontario		19,000
Thomson-Gordon Limited–Hamilton, Ontario		3,928
Thomson Research Associates Ltd–Toronto, Ontario		28,964
Tito & Co Ltd–Montreal, Quebec		9,500
Tonecraft Limited–Toronto, Ontario		124,570
Trench Electric Limited–Scarborough, Ontario		21,144
Tribar Industries Ltd–Weston, Ontario		4,392
Trident Aircraft Ltd–Richmond, B C		100,925
Tridon Limited–Burlington, Ontario		28,003
Turbo Refineries Ltd–Calgary, Alberta		25,331
Unican Electrochemical Products Limited–Montreal, Quebec		42,867
Unican Security Systems Limited–Montreal, Quebec		21,121
Unidrug Systems Inc–Vancouver, B C		24,713
Unitron Industries Limited–Kitchener, Ontario		6,979
Universal Industrial Control Devices Ltd–Edmonton, Alberta		16,273
Vannatter, H E Ltd Wallaceburg, Ontario		23,730
Varian Associates of Canada Ltd Georgetown, Ontario		32,310
Vennard & Elliithorpe, Division of Procor Limited–Calgary, Alberta		76,858
Vermette et Fils, Limitée–Ste-Agapit, Comté Lotbinière, Quebec		34,391
Wagner Engineering Ltd–Vancouver, B C		1,764
Weatherford Oil Tool Co Ltd–Edmonton, Alberta		15,603
Westeel Rosco Ltd–Toronto, Ontario		88,544
Western Peat Moss Ltd–Vancouver, B C		69,210
Western Research & Development Ltd–Calgary, Alberta		8,307
Western Rock Bit Company Limited–Calgary, Alberta		3,718
Westinghouse Canada Limited–Hamilton, Ontario		877,011
White Farm Equipment, Div of White Corp Ltd–Brantford, Ont		327,262
White George & Sons Co Ltd London, Ontario		97,237
William Robinson Ltd - Burnaby, B C		200
Willowglen Co Ltd–Calgary, Alberta		45,499
Winfield Chemical Industries Ltd–Woodstock, N B		3,838
Wink International Exploration Drilling Ltd–Delta, B C		25,000
York Bag Company Ltd–Weston, Ontario		10,641
	103,040,869	26,900,000
Less–Authorized commitment for subsequent fiscal years	76,140,869	
	26,900,000	26,900,000

Grants, Contributions and Other Transfer Payments (10) – *Continued*

INDUSTRY, TRADE AND COMMERCE – *Continued*

TRADE-INDUSTRIAL PROGRAM

To develop and sustain the technological capability of Canadian Defence Industry for the purpose of defence export sales arising from that capability.

a) by supporting selected development programs
b) by paying one-half of the cost of the acquisition for new equipment required for plant modernization and
c) by supporting the establishment of production capacity and qualified sources for production of component parts and materials on terms and conditions approved by the Treasury Board.

	Estimated	Expenditures
	$	$
Contractors:	114,588,291	
Aircraft Appliances & Equipment Ltd–Bramalea, Ontario		71,114
Allis Chalmers, Rumely, Ltd–Guelph, Ontario		16,853
Anatek Electronics Ltd–North Vancouver, B C		5,802
Atco Industries Ltd–Calgary, Alberta		21,463
Aviation Electric Ltd–Montreal, Quebec		163,742
Bata Industries Canada Ltd–Batawa, Ontario		298,548
Bombardier Limitée–Valcourt, Quebec		19,656
Bowmar Canada Limited–Ottawa, Ontario		37,965
Burrard Dry Dock Co Ltd–North Vancouver, B C		248,193
C R Snelgrove Co Ltd–Don Mills, Ontario		148,033
C-Tech Limited–Cornwall, Ontario		2,280
CAE Electronics Limited St-Laurent, Montreal, Quebec		704,841
Canadair Limited–Montreal, Quebec		800,940
Canadian Admiral Corp Limited–Port Credit, Ontario		20,883
Canadian Marconi Company–Montreal, Quebec		1,550,962
Canadian Vickers Ltd–Montreal, Quebec		54,418
Com Dev Limited–Montreal, Quebec		10,761
Computing Devices of Canada Ltd–Ottawa, Ontario		765,734
Croven Limited–Whitby, Ontario		6,288
Cyanamid of Canada Limited–Montreal, Quebec		353,329
Davie Shipbuilding Ltd–Lévis, Quebec		180,385
DeHavilland Aircraft of Canada Ltd–Downsview, Ontario		14,378,271
Designed Precision Castings, Division of Brooks Manufacturing Co Ltd–Brampton, Ontario		3,596
Digital Components Ltd–Bedford, Nova Scotia		27,888
Dominion Aluminum Fabricating Ltd–Toronto, Ontario		29,634
Dominion Forge Company Ltd–Windsor, Ontario		77,803
Erie Technological Products of Canada Ltd–Trenton, Ontario		199,906
Ernest Leitz Canada Ltd–Midland, Ontario		137,608
Fluid Power Ltd–Rexdale, Ontario		83,524
Free Piston Development Co Ltd–Kingston, Ontario		33,319
Garrett Manufacturing Ltd–Rexdale, Ontario		285,840
Hamel and Guertin, Limitée–Longueuil, Quebec		73,202
Hawker Siddeley Canada Ltd–Halifax, N S		604,410
Hepburn, John T Ltd–Toronto, Ontario		778,127
Hermes Electronics Ltd–Dartmouth, N S		374,713
Heroux Limited–Longueuil, Quebec		62
Huhn Seal Co Ltd–Pointe-Claire, Quebec		21,025
International Machine Works Ltd–Montreal, Quebec		778
Joly Engineering Ltd–Montreal, Quebec		877
Leigh Instruments Ltd–Carleton Place, Ontario		338,693
Linamar Machine Ltd–Ariss, Ontario		74,462
Litton Systems (Canada) Ltd–Rexdale, Ontario		256,198
Magna International Corp–Downsview, Ontario		49,939
Mansfield–Denman General Company Ltd–Welland, Ontario		49,870
Marsland Engineering Ltd–Waterloo, Ontario		20,020
Menasco Mfg of Canada Ltd–Montreal, Quebec		78,721
Novatronics of Canada Ltd–Stratford, Ontario		147,550
Pratt & Whitney Aircraft of Canada Ltd–Longueuil, Quebec		11,299,788
Preci–Tools Ltd–Montreal, Quebec		154,500
Presentey Engineering Products Ltd–Ottawa, Ontario		10,180
Radio Engineering Products Ltd–Montreal, Quebec		782
RCA Limited–Montreal, Quebec		1,164,806
RDC Industries, Ltd–Montreal, Quebec		9,887
Robb, Joseph and Co Ltd–Montreal, Quebec		141,361
Rolls-Royce (Canada) Limited–Montreal, Quebec		41,735
Sharpe, I P Ltd–Carleton Place, Ontario		9,028
Shellcast Foundries Inc–Montréal Nord, Quebec		117,611
Sihi Pumps Ltd–Guelph, Ontario		86,149
Space Research Corporation (Quebec) Inc–Montreal, Quebec		149,181
Spar Aerospace Products Ltd–Toronto, Ontario		504,483
St John Shipbuilding and Dry Dock Co Ltd–St John, New Brunswick		197,298
Stampings, R J Co Ltd–Montreal, Quebec		90,124
Standard Aero Engines Ltd–Winnipeg, Manitoba		3,787

Grants, Contributions and Other Transfer Payments (10) – *Continued*

INDUSTRY, TRADE AND COMMERCE – *Concluded*

TRADE-INDUSTRIAL PROGRAM–*Concluded*

	Estimated	Expenditures
	$	$
Contractors: – *Concluded*		
Strite Industries Ltd–Hespeler, Ontario		21,826
Supreme Precision Castings Ltd–Montreal, Quebec		52,069
The Robert Mitchell Co Ltd–Montreal, Quebec		32,097
Transair Limited–Winnipeg, Manitoba		400,000
Vannatter, H E Ltd–Wallaceburg, Ontario		13,267
Varian Associates of Canada Ltd–Georgetown, Ontario		191,000
Velan Engineering Ltd–Montreal, Quebec		434,507
Vicom Limited–Rexdale, Ontario		63,607
Walbar Machine Products of Canada Ltd–Mississauga, Ontario		92,627
Welmet Industries Ltd–Welland, Ontario		110,074
	114,588,291	39,000,000
Less–Authorized commitments for subsequent fiscal years	75,588,291	
	39,000,000	

Statistics Canada

	Appropriations	Allotments	Expenditures
	$	$	$
Canada's fee for membership in the Inter-American Statistical Institute	11,600	11,600	11,400
Contributions to the International Statistical Institute	750	750	750
Contributions to the Association for Research in Income and Wealth	750	750	750
Contributions to the Customs Co-operation Council	5,700	5,700	
	18,800	18,800	12,900

Grants, Contributions and Other Transfer Payments (10) – *Continued*

JUSTICE

Expenditures included	1975-76 Estimates	1975-76 Expenditures
	$	$
Grant to the Uniform Law Conference of Canada to assist in payment of administrative expenses	1,500	1,500
Grant to the Uniform Law Conference for the research purposes of the Conference	25,000	25,000
Grant to the International Commission of Jurists	10,000	10,000
Grant to l'Institut international de droit d'expression française (I.D.E.F.)	1,500	
Grants to various associations who are concerned with the development of law in Canada	10,000	10,000
Grants for research in the legal field	9,400	8,500
Grants to encourage Student Specialization in legislative drafting	36,000	33,507
Grants to encourage Native People to enter the legal profession	53,000	52,844
Grants for Research in the field of Criminology	75,000	75,000
Grants for the Duff Rinfret Graduate Scholarship Program	52,000	50,492
Grant to the Faculty of Law, McGill University	4,700	4,700
Grants for the Education of Native People in the legal system	4,000	
Gratuities to the widows of such dependents of Judges who die while in office provided that the amount for this grant may be increased or decreased subject to the approval of the Treasury Board	66,600	66,583
Pensions under the Judges Act R. S. 1970 c. J-1 as amended. The amounts paid in respect to the Supreme Court of Canada, Federal Court of Canada, Northwest Territories and various Provincial Courts under Federal jurisdiction are given below by pensioners province of residence with number of pensions in parentheses.		
Northwest Territories (1) 2,199		
Newfoundland (5) 82,648		
Nova Scotia (17) 206,066		
Prince Edward Island (8) 121,522		
New Brunswick (13) 198,703		
Quebec (70) 1,024,699		
Ontario (128) 1,727,605		
Manitoba (17) 230,436		
Saskatchewan (29) 290,858		
Alberta (24) 389,634		
British Columbia (33) 500,807	4,775,177	4,775,177
Contributions to the Provinces and Territories in accordance with agreements with the Minister on behalf of Canada to assist in the operation of legal aid system	11,108,002	11,096,627
Contributions to the Provinces and Territories in accordance with agreements with the Minister on behalf of Canada to assist in the operation of programs to compensate victims of violent crime	747,000	746,121
Contributions to individual neighbourhood projects to assist with the cost of legal aid	390,000	386,418
Contribution to Native Court-Worker Program	1,042,000	1,041,300
Contribution to Canadian Association of Chiefs of Police and to Provinces to employ law students with police forces	201,300	200,840
Contributions for a Summer exchange program between Civil and Common Law students	187,000	179,374
Contribution to the Canadian Law Information Council	352,200	352,151
Contribution to Commissioners of uniformity of legislation		
Contribution – National Indian Brotherhood		
Contributions for the Law of the Lawman project	35,000	25,793
Contribution to Canadian Association of Chiefs of Police (Law Amendments Committee)	10,000	10,000
Contribution to the Canadian Association of Provincial Court Judges	22,500	22,500
Contribution to the Canadian Council on Social Development	30,000	30,000
	19,248,879	19,204,427

NATIONAL DEFENCE

MUTUAL AID PROGRAM

EXPENDITURES INCLUDED: Contributions to infrastructure and military budgets: Military Budgets–Supreme Headquarters Allied Powers Europe $11,007,572. Central European Operating Agency $270,764. Infrastructure–Payments to the Governments of: Turkey $6,716,197, Italy $1,885,427, Germany $1,669,510, Norway $689,066, Supreme Headquarters Allied Powers Europe $2,196,221. Materiel procured for transfer as Mutual Aid $161,710.

NATIONAL HEALTH AND WELFARE

Medical Research Council

EXPENDITURES FOR THE EXTRAMURAL PROGRAM OF THE MEDICAL RESEARCH COUNCIL CONSISTED OF: Postdoctural fellowships $4,099,391; full-time associateships $2,215,096; full-time scholarships $2,633,846; centennial fellowships $303,704; studentships $972,001; summer scholarships $215,400; grants-in-aid of university research $36,723,969; special activities including support for approved symposia and support of a limited number of visiting scientists $270,593.

Grants, Contributions and Other Transfer Payments (10) – *Concluded*

VETERANS AFFAIRS

WELFARE SERVICES PROGRAM

Direct payments of tuition fees to universities; colleges and schools were: Acadia University Wolfville N S $7,015, University of Alberta Edmonton Alta $11,866, Algonquin College Ottawa Ont $2,066, University of British Columbia Vancouver B C $16,707, Brock University St Catharines Ont $2,025, University of Calgary Calgary Alta $11,499, Carleton University Ottawa Ont $21,627, Dalhousie University Halifax N S $19,722, University of Guelph Guelph Ont $7,154, Université Laval Quebec Que $13,035, University of Manitoba Winnipeg Man $10,315, McGill University Montreal Que $4,067, McMaster University Hamilton Ont $2,796, Memorial University of Newfoundland St John's Nfld $4,578, University of Moncton Moncton N B $2,950, Université de Montreal Montreal Que $7,705, Mount Saint Vincent University Halifax N S $6,735, University of New Brunswick Fredericton N B $11,507, Ottawa University Ottawa Ont $18,405, University of Prince Edward Island Charlottetown P E I $6,660, Queens University Kingston Ont $16,263, University of Regina Regina Alta $2,847, Ryerson Polytechnical Institute Toronto Ont $2,968, St Francis Xavier University Antigonish N S $5,098, St Mary's University Halifax N S $3,525, University of Saskatchewan Saskatoon Sask $7,345, Simon Fraser University Burnaby B C $8,967, University of Toronto Toronto Ont $18,843, Trent University Peterborough Ont $3,485, University of Victoria B C $4,670, University of Waterloo Waterloo Ont $11,660, University of Western Ontario London Ont $18,783, University of Windsor Windsor Ont $5,860, University of Winnipeg Winnipeg Man $3,413, York University Toronto Ont $12,471, miscellaneous universities, colleges, schools, etc., (each under $2,000) $92,990.

Miscellaneous grants were Army Benevolent Fund $18,000, Royal Canadian Legion $9,000, grant to Canadian Veteran Association of the United Kingdom $1,000.

All Other Expenditures (12)

INDUSTRY, TRADE AND COMMERCE

Statistics Canada

EXPENDITURES INCLUDED: Miscellaneous expenditures $6,810.

MANPOWER AND IMMIGRATION

Unemployment Insurance Commission – Annuities

Other Expenses $265.

All Other Expenditures (12) – *Concluded*

NATIONAL DEFENCE

DEFENCE SERVICES PROGRAM

EXPENDITURES INCLUDED: Defence Construction (1951) Ltd – Expense $4,575,000, official hospitality (Other than foreign service) $239,992, funeral expenses $154,131, landing fees $415,646, mapping, charting and air survey photography $245,118, ex-gratia payments $14,182, grants for reading rooms, recreational and reference libraries $78,381, grants and allowances for maintenance of physical fitness equipment $428,502, grants for bands $101,837, compensation for loss or damage to property or injury to persons, including collision claims $1,769,752, cadets contingency allowances $142,385, reserves contingency allowances $157,360, grants not provided elsewhere $227,344, miscellaneous expenditures not provided elsewhere $1,923,782, Federal Court Awards $146,927, loss on exchange $270,661, foreign service official hospitality and representational expenses $415,354. In accordance with the Foreign Service Official Hospitality Directive approved by Treasury Board pursuant to T B 694890 12 February, 1970 funds for official hospitality expenses have been approved for the fiscal year 1975-76 for officers of the Canadian Forces holding positions indicated hereunder in the annual amounts shwon:

Appointment and place	Rank	Official hospitality allocation
		$
Canadian Forces Attache, Brussels Belgium	Lieutenant-Colonel	4,840
Canadian Forces Attache, Prague, Czechoslovakia	Colonel	4,780
Canadian Forces Attache, Canberra, Australia	Lieutenant-Colonel	5,271
Canadian Forces Attache, Paris, France	Brigadier-General	8,315
Assistant Canadian Forces Attache, Paris, France	Lieutenant-Colonel	4,085
Canadian Forces Attache, Bonn, Germany	Colonel	4,610
Canadian Forces Attache, Tel Aviv, Israel	Colonel	5,585
Assistant Canadian Forces Attache, Tel Aviv, Israel	Major	3,780
Canadian Forces Attache, Rome, Italy	Colonel	7,683
Canadian Forces Attache, Tokyo, Japan	Colonel	7,750
Canadian Forces Attache, The Hague, Netherlands	Lieutenant-Colonel	6,245
Canadian Forces Attache, Oslo, Norway	Colonel	5,616
Canadian Forces Attache, Warsaw, Poland	Colonel	5,800
Canadian Forces Attache, Tehran, Iran	Colonel	2,329
Canadian Forces Attache, Ankara, Turkey	Colonel	7,220
Canadian Forces Attache, Cairo United Arab Republic	Colonel	6,141
Canadian Forces Defence Attache, Moscow, USSR	Colonel	10,975
Canadian Forces Attache, Moscow, USSR	Lieutenant Colonel	6,778
Assistant Canadian Forces Attache, Moscow, USSR	Lieutenant-Colonel	10,975
Canadian Forces Attache, Belgrade, Yugoslavia	Colonel	7,895
Canadian Forces Attache, New Delhi, India	Colonel	6,866
Canadian Forces Attache, Islamabad, Pakistan	Colonel	6,475
Air Advisor Dar ES Salaam, Tanzania	Major	3,740
Military Adviser to Canadian Delegation Brussels, Belgium	Colonel	9,355*
Canadian Standardization Representative Canberra, Australia	Major	3,855
Canadian Representative United Nations Command Military Armistice Committee, Seoul, Korea	Major	900
Canadian Forces Attache, Peking, China	Colonel	7,520
Canadian Forces Attache, Beirut, Lebanon	Lieutenant-Colonel	7,021
Assistant Canadian Forces Attache, Beirut, Lebanon	Major	4,000
Canadian Liaison Officer Headquarters CENTAG, Heidelberg, Germany	Lieutenant-Colonel	1,475
Canadian Military Representative to NATO Military Committee, Brussels, Belgium	Lieutenant-General	23,289*
Canadian National Military Representative (SHAPE) Casteau, Belgium	Colonel	6,521
Commander Canadian Forces Europe Lahr, Germany	Major-General	21,205*
Deputy Chief of Staff Administration and Logistics (4 Allied Tactical Air Force), Ramstein, Germany	Brigadier-General	1,200
Assistant Chief of Staff Personnel and Administration (Allied Forces Central Europe), Brunssum, Netherlands	Brigadier General	1,200
Amphibious Warfare Officer, Kiel, Germany	Lieutenant-Colonel	1,200
Canadian Faculty Adviser NATO Defence College, Rome, Italy	Colonel	2,955
Canadian Liaison Officer at Headquarters Landjut, Rendsburg, Germany	Major	1,200
Canadian Liaison Officer Headquarters VII United States Corps, Stuttgart, Germany	Lieutenant-Colonel	1,200
Senior Canadian Officer, Headquarters Allied Forces North, Oslo, Norway	Lieutenant-Colonel	1,200
Canadian Delegate to mutual balanced Force reduction, Vienna, Austria	Colonel	6,105
NATO Delegation Brussels, Belgium	Civilian	12,225*
Defence Financial Advisor, Bonn, Germany	Civilian	2,905
Chief of Staff United Nations Forces Nicosia, Cyprus	Brigadier-General	4,530
Deputy Commander NORAD Colorado Springs, Colorado, USA	Lieutenant-General	8,710
Commander Canadian Defence Liaison Staff Washington, DC	Major-General	60,655*
Commander Canadian Defence Liaison Staff, London, England	Brigadier-General	29,079*
Canadian Forces Liaison Officer Bermuda	Major	1,200
Canadian Liaison Officer Ulm, Donau West Germany	Lieutenant-Colonel	1,200
Commander Canadian Contingent United Nations Emergency Force Middle East Ismailia Egypt	Brigadier-General	5,405
Canadian Liaison Officer United Nations Troop Supervisory Organization	Lieutenant-Colonel	600
Canadian Liaison Officer United Nations Military Observer Group India/Pakistan	Lieutenant-Colonel	600

*These posts have been allotted funds under the "Mr. Canada" concept in that the senior member serving in the area is designated to carry out official hospitality functions; however he utilizes funds allocated to him by assigning specific responsibility to other members to entertain on his behalf.

Receipts and Revenues credited to the Vote (13)

NATIONAL DEFENCE

DEFENCE SERVICES PROGRAM

RECOVERIES INCLUDED: Medical, hospital and dental services provided to DVA patients and employees of other government departments $1,574,634, provincial school grants, tuition fees and other recoveries in respect of education $8,322,038, travel and removal $352,393, assistance provided to provincial and municipal governments $167,159, materiel and services supplied to NATO countries $8,338,560, materiel and services supplied to other government departments, Crown corporations and agencies $4,015,852, operating costs of vessels assigned to other government departments $391,711, sales of clothing and kit (old uniform) $101,163, miscellaneous sales, services, fees and recoveries not elsewhere classified, $2,312,579, married quarters–Rentals $43,775,507, single quarters–Rentals $4,708,468, garage and trailer space – Rentals $400,768, all sales of foodstuffs (provisions) $728,687, all sales of public meals (prepared rations) $13,185,218, medical, hospital and dental services provided to civilians and dependents of service personnel $6,324,662, recovery of pay and allowances of seconded military personnel $1,257,747, sales of Canadian armed forces new pattern uniforms and related items $2,105,067, inspection services performed by quality assurance branch $1,124,954, communications services $7,231,666, vehicle accident claims and damage to barrack, hospital and camp equipment $432,021, continental air defence operation and maintenance agreement $9,170,552, Canadian Forces /USAF cost sharing communications agreement $10,380,812, training and assistance–Other than NATO including military assistance program $900,536, training provided to NATO countries $836,424, assistance to the United Nations $17,708,064, transfers from special account authorized by national defence vote 48 $7,081,250, rentals of land, buildings, garages, space, and equipment plus miscellaneous rentals and permits excluding married and single quarters $1,532,872, sales of materiel and supplies $129,704, sales of petrol, oil lubricant, and fuel $1,911,081, telephone service charges and commissions $145,238, aerodrome landing fees and facilities $198,674, sale of forestry materials and agricultural resources $313,659, Pinetree cost sharing agreement $36,821,904, laundry and dry cleaning from service owned facilities $31,919, cadet fees and recovery of subsidization costs for university training $110,405, premium on foreign exchange transactions, customs drawbacks, and refund of sales tax $357,682, service airlift charges–Passengers or freight (other than meals) $670,445, bus fares paid by National Defence employees $151,127, sale of utilities–Water, electricity $1,325,463, miscellaneous recoveries $600,592.

SOLICITOR GENERAL

Royal Canadian Mounted Police

RECOVERIES INCLUDED:

Policing agreements	$107,499,740
Accommodations	1,422,039
Sundry sales	13,641
Miscellaneous	31,434
	$108,966,854

Miscellaneous

JUSTICE

STATEMENT OF
JUDGES' SALARIES AND ALLOWANCES

Supreme Court of Canada–		
Judges' salaries, Judges Act		
(R.S. 1970, c. J-1 as amended)		
Salaries	(1)	649,977
Travelling Allowances	(2)	5,889
		$ 655,866
Federal Court of Canada–		
Judges' salaries, including district judges in admiralty and travelling allowances, etc.		
(R.S. 1970, c. J-1 as amended)		
Salaries	(1)	974,943
Travelling Allowances–President and puisne judges	(2)	126,523
		$ 1,101,466
Other Courts–		
Judges' salaries and travelling allowances		
(R.S. 1970, c. J-1 as amended)		
Judges' salaries–Other Courts	(1)	27,050,631
Judges' travelling allowances–Other Courts	(2)	897,208
		$27,947,839
Northwest Territories–		
Judges' salary and travelling allowances		
(R.S. 1970, c. J-1 as amended)		
Salary of judge	(1)	64,500
Travelling allowance	(2)	29,925
		$ 94,425
Yukon Territory–		
Judges' salary and travelling allowances		
(R.S. 1970, c. J-1 as amended)		
Salary of judge	(1)	64,500
Travelling allowance	(2)	3,266
		$ 67,766

Miscellaneous–*Continued*

NATIONAL DEFENCE

ADVANCES TO OTHER GOVERNMENTS

Government of the United States of America–Advances were made to the Government of the United States under individual Orders in Council and Treasury Board authorities for materiel on order, equipment supplied and services rendered. The standing of these advances and the transactions in the current fiscal year are, in the United States funds, as follows:

Service	To be accounted for– Mar 31, 1975	Advances 1975-76	Liquidations 1975-76	*Refunds 1975-76	To be accounted for– 1975-76
Canadian Armed Forces	$126,318,106	$71,886,302	$84,211,432	$957,333	$113,035,643

*Refunds are due to cancellation of contracts or are unused balances. Billings on hand on Mar. 31, 1975, pending proof of receipt of goods and not applied to the reported liquidations, and had a total value of $9,970,076.

Government of the United Kingdom–Advances were made to the United Kingdom Government under individual Orders-in-Council and Treasury Board authorities for stores and equipment supplied and services rendered. The standing of these advances and the transactions in the current fiscal year are in Canadian funds as follows:

Service	To be accounted for– Mar 31, 1975	Advances 1975-76	Liquidations 1975-76	To be accounted for– 1975-76
Canadian Armed Forces	$13,653,557	$592,726	$13,329,332	$916,951

OTHER ADVANCES

Payee	Amount of advance	Balance Mar 31 1975	Balance Mar 31 1976
	$	$	$
1962-63			
British Army of the Rhine Rental for dwelling units for Canadian Signals Troop	137,912	48,214	36,290
1962-63			
Gatineau Power Company For supply of electrical power	29,000	14,736	13,785
1967-68			
Avions Marcel Dussault Supply soundproofing, interior kits, lighting, antenna and non-standard instruments on seven Falcon Aircraft	180,799	2,634	2,634
Hotchkiss–Brandt Supply of 8 items of 120mm Mortar Projectiles	30,141	10,185	1,184

Miscellaneous–*Continued*

PARLIAMENT

The Senate

STATEMENT OF INDEMNITIES,
ALLOWANCES AND TRAVELLING EXPENSES
PAID IN 1975-76

Honourable Members of the Senate	Indemnities paid on annual basis	Expense allowances paid on annual basis	Travelling expenses
Aird JB	$ 2,353	$ 509	$ 140
Argue Hazen	28,387	6,325	4,767
Asselin Martial	28,387	6,325	3,735
Austin Jack	14,839	3,352	5,058
Barrow AI	26,707	4,645	2,934
Basha MG	28,387	6,325	915
Beaubien LP	28,327	6,265	1,711
Belisle R	28,387	6,325	4,762
Bell AEH	28,387	6,325	5,172
Benidickson WM	28,387	6,326	3,475
Blois FM	28,387	6,325	2,067
Bonnell Lorne	28,387	6,325	4,014
Boucher WA	28,387	6,325	687
Bourget M	28,387	6,325	1,454
Estate of the late Hon Bourque R	898	144	
Buckwold Sidney L	28,387	6,325	6,897
Burchill GP	26,729	5,104	2,610
Cameron Donald	28,387	6,325	5,545
Carter CW	28,387	6,326	3,097
Choquette Lionel	28,387	6,325	
Connolly Harold	28,387	6,326	
Connolly John J	28,387	6,325	
Cook Eric	28,422	6,325	985
Cote JP	28,447	6,385	
Cottreau Ernest	28,387	6,325	2,977
Croll David A	28,387	6,325	3,823
Davey Keith	28,387	6,325	3,910
Denis A	28,387	6,325	570
Deschatelets Jean Paul	28,387	6,325	501
Desruisseaux P	28,387	6,325	2,256
Duggan J	28,387	6,326	1,243
Eudes Raymond	28,387	6,325	1,085
Everett Douglas D	27,149	5,284	4,944
Fergusson Muriel MCQ	7,806	1,706	629
Flynn Jacques	28,387	6,325	4,034
Forsey Eugene A	28,387	6,325	295
Fournier Edgar E	28,387	6,325	1,117
Fournier M	28,387	6,325	1,729
Fournier S	27,967	5,905	
Estate of the late Gelinas LP	22,387	4,484	313
Giguere Louis de G	25,490	4,182	837
Godfrey John M	28,387	6,325	2,364
Goldenberg H Carl	27,967	5,906	1,479
Gouin LM	21,889	4,469	
Graham BA	28,387	6,325	6,842
Greene JJ	28,387	6,325	650
Grosart Allister	28,387	6,325	4,752
Haig J Campbell	28,387	6,325	8,354
Hastings Earl	28,387	6,325	5,595
Hayden SA	28,387	6,325	2,623
Hays Harry	28,387	6,325	7,360
Hicks HD	28,169	6,304	3,385
Inman F Elsie	28,387	6,325	1,424
Estate of the late Kickham TJ	2,887	520	
Lafond Paul C	28,387	6,325	
Estate of the late Laing A	3,887	784	
Laird Keith	28,387	6,325	3,088
Lamontagne M	28,387	6,325	
Lang D	27,689	5,944	2,041
Langlois L	28,387	6,325	2,348
Lapointe Renaude	28,387	6,325	
Lawson Edward M	28,387	6,325	3,422
Lefrancois JE	28,387	6,325	1,103
Lucier Paul	10,220	2,052	1,320
Macdonald JM	28,387	6,325	2,439
Macnaughton A	28,387	6,325	1,620
Manning Ernest C	25,289	3,544	3,137
Martin PJ	1,870	406	
Mcdonald AH	28,387	6,325	2,481
Mcelman Charles	28,387	6,325	3,578
McGrand FA	28,387	6,325	719
Mcilraith George J	28,387	6,325	
Mcnamara William C	28,387	6,325	351
Michaud Herve J	28,387	6,325	5,591
Molgat Gildas L	28,387	6,325	9,247
Molson H de M	25,455	3,857	827
Neiman Joan	28,387	6,325	3,744
Norrie M	28,387	6,325	4,293
O'Leary M Grattan	28,387	6,325	213
Paterson NM	25,867	3,805	
Perrault RJ	28,387	6,325	
Petten William J	28,387	6,325	3,136
Phillips OH	28,387	6,325	2,134
Prowse J Harper	28,387	6,325	3,934
Quart Josie D	28,387	6,325	2,065
Riel Maurice	28,387	6,325	1,566
Riley D	28,387	6,325	1,604
Robichaud LJ	28,387	6,325	1,494
Rowe FW	28,387	6,325	4,591
Smith Donald	28,387	6,325	4,038
Smith George Isaac	15,648	3,523	3,025
Sparrow Herbert O	28,387	6,325	7,631
Stanbury Richard J	28,387	6,325	4,352
Sullivan JA	28,387	6,325	619
Thompson Andrew E	28,387	6,325	2,080
VanRoggen George C	28,387	6,325	8,148
Walker DJ	28,387	6,325	2,056
Welch Frank C	11,225	2,461	509
Williams Guy	26,090	4,902	5,767
Yuzyk P	28,387	6,325	4,514
	2,593,924	564,496	249,941

Miscellaneous – *Continued*

PARLIAMENT – *Continued*

House of Commons

STATEMENT OF INDEMNITIES,
ALLOWANCES AND TRAVELLING EXPENSES
PAID IN 1975-76 – *Continued*

Members of The House of Commons	Indemnities paid on annual basis	Expense allowances paid quarterly	*Travelling expenses
	$	$	$
Abbott T	28,387	12,677	4,542
Alexander L	28,387	12,677	4,827
Alkenbrack D	28,387	12,677	4,208
Allard E	28,387	12,677	6,986
Allmand W	28,387	12,677	
Anderson H	28,387	12,677	12,044
Andras R	28,387	12,677	122
Andre H	28,387	12,677	12,298
Andres W	28,387	12,677	4,253
Appolloni U	28,387	12,677	3,847
Baker G	28,388	16,743	14,940
Baker W D	28,387	12,677	751
Baldwin G W	28,387	16,743	8,903
Balfour J	28,387	12,677	5,933
Barnett T S			185
Basford R S	28,387	12,677	
Bawden P	28,387	12,677	17,001
Beatty P	28,387	12,677	5,097
Beaudoin L	28,387	12,677	6,470
Bechard A	28,387	12,677	5,526
Begin M	28,387	12,677	2,840
Benjamin L	28,387	12,677	8,040
Blackburn D	28,387	12,677	2,650
Blais J J	28,387	12,677	4,401
Blaker R	28,387	12,677	2,593
Blouin G	28,388	16,743	16,703
Boulanger P	28,387	12,677	1,379
Breau H	28,387	12,677	5,516
Brewin A	28,387	12,677	2,223
Brisco B	28,387	12,677	17,405
Broadbent E	26,887	12,677	1,609
Allowance as party leader	5,886		
Buchanan J J	28,387	12,677	372
Bussieres P	28,387	12,677	3,844
Caccia C	28,387	12,677	3,534
Cadieu B	28,388	16,743	7,017
Cafik N	28,387	12,676	5,284
Campagnolo I	28,387	16,743	11,127
Campbell C	28,387	12,676	7,307
Campbell J	28,387	12,676	2,684
Caouette A	28,387	12,676	9,129
Caouette R	29,887	12,676	5,793
Allowance as party leader	8,350		
Caron Y	28,388	12,676	3,933
Carter W	14,580	6,318	5,219
Chretien J	28,387	12,676	
Clark J	28,387	16,743	14,891
Allowance as party leader	2,069		
Clarke W	28,387	12,677	10,397
Clermont G	28,387	12,677	800
Coates R C	28,387	12,677	5,789
Collenette D	28,387	12,677	4,514
Comtois R	28,387	12,677	3,272
Condon L	28,387	12,677	6,067
Corbin E	28,387	12,677	7,157
Corriveau L	28,387	12,677	4,433
Cossitt T	28,387	12,677	1,047
Cote F	28,387	12,677	4,426
Crouse L R	28,387	12,677	2,784
Cullen J	28,387	12,677	1,971
Cyr A	28,387	12,677	8,292
Danson B	28,387	12,677	1,617
Darling S	28,387	12,677	4,252
Daudlin B	28,387	12,677	6,245
De Bane P	28,387	12,677	6,842
Demers Y	28,387	12,677	2,706
Dick P	28,387	12,677	2,072
Diefenbaker J G	27,608	11,896	136
Dinsdale W	28,387	12,677	6,005
Dionne C E	28,387	12,677	2,768
Dionne M	28,387	12,677	4,908
Douglas C	28,387	12,677	4,957
Douglas T C	28,387	12,677	6,230
Drury C M	28,387	12,677	
Dube J E	4,921	2,137	193
Duclos L	28,387	12,676	2,030
Dupont R	28,388	12,676	2,963
Dupras M	28,387	12,676	1,729
Duquet G	28,387	12,676	2,650
Ellis J	28,387	12,676	5,326
Elzinga P	28,387	12,677	12,885
Epp J	28,387	12,677	11,569
Ethier D	28,387	12,677	1,307
Fairweather R G L	28,387	12,677	3,703
Faulkner J H	28,387	12,677	616
Firth W	28,388	18,235	8,936
Fleming J	28,387	12,677	2,656
Flynn P J	28,387	12,677	5,330
Forrestall M	28,387	12,677	8,380
Fortin A	28,387	12,677	5,054
Foster M	28,387	12,677	5,130
Fox F	28,387	12,677	3,243
Francis L	28,387	12,677	381
Fraser J	28,387	12,677	9,836
Friesen B	28,387	12,677	13,017
Gauthier C A	28,387	12,677	8,525
Gauthier J K	28,387	12,677	76
Gendron R	28,387	12,677	6,874
Gilbert J	28,387	12,677	3,799
Gillespie A	28,387	12,677	307
Gillies J	28,387	12,677	5,923
Goodale R	28,387	12,677	11,823
Goyer J P	28,387	12,677	181
Grafftey H	28,387	12,677	6,329
Gray H	28,387	12,677	4,268
Guay J	28,387	12,677	7,177
Allowance as Chief Government Whip	2,189		
Guay R	28,387	12,677	4,140
Guilbault J	28,387	12,677	1,921
Haidasz S	28,387	12,677	5,091
Halliday B	28,387	12,677	5,619
Hamilton A	28,387	12,677	8,560
Hamilton F	28,387	12,677	7,994
Hargrave B	28,387	12,677	10,138
Harney J			31
Harquail M	11,162	5,104	2,116
Hees G	28,387	12,677	2,405
Herbert H T	28,387	12,677	2,309
Hnatyshyn R	28,387	12,677	13,068
Hogan A	28,387	12,677	3,420
Holmes J R	28,387	12,677	5,698
Holt S	28,387	12,677	18,642
Hopkins L	28,387	12,677	2,819
Horner J H	28,387	12,677	15,704
Howie J R	28,387	12,677	5,911
Huntington R	28,387	12,677	13,078

Miscellaneous – *Continued*

PARLIAMENT – *Continued*

House of Commons – *Continued*

STATEMENT OF INDEMNITIES,
ALLOWANCES AND TRAVELLING EXPENSES
PAID IN 1975-76 – *Continued*

Members of The House of Commons	Indemnities paid on annual basis	Expense allowances paid quarterly	*Travelling expenses
Hurlburt K	28,387	12,677	13,459
Isabelle G	28,387	12,677	162
Jamieson D	28,388	16,743	6
Jarvis W	28,387	12,677	6,877
Jelinek O	28,387	12,677	7,023
Jerome J	28,387	12,677	657
Johnston H	28,387	12,677	10,225
Jones L C	28,387	12,677	5,616
Joyal S	28,387	12,677	2,297
Kaplan R	28,387	12,677	4,451
Kempling W J	28,387	12,677	3,588
Knowles B	28,387	12,677	5,675
Knowles S H	28,387	12,677	4,613
Korchinski S	28,388	16,743	5,597
Lachance C A	28,387	12,677	2,809
Lajoie C G	28,387	12,677	4,332
Lalonde M	28,387	12,677	23
Lambert A	28,387	12,677	6,290
Lambert M	28,387	12,677	7,630
Landers M J	28,387	12,677	5,546
Lang O E	28,387	12,677	119
Langlois P	28,387	12,677	4,312
Laniel G	28,387	12,677	1,587
Lapointe C	28,387	12,677	8,755
Laprise G	28,388	16,743	6,582
Lasalle R	28,387	12,677	2,870
Lavoie J	11,161	5,104	914
Lawrence A	28,387	12,677	9,906
Leblanc F	28,387	12,677	2,443
Leblanc R A	28,387	12,677	311
Lee A	28,387	12,677	8,965
Lefebvre T	28,387	12,677	1,886
Allowance as Chief Government Whip	4,662		
Leggatt S	28,387	12,677	11,572
Lessard M	28,387	12,677	2,659
Loiselle B	28,387	12,677	3,637
Loiselle G	28,387	12,677	2,322
Lumley E	28,387	12,677	2,470
MacDonald D	28,387	12,677	6,479
MacDonald D J	28,387	12,677	5,001
MacDonald D S	28,387	12,677	71
MacDonald F	28,387	12,677	4,554
MacEachen A J	28,387	12,677	
MacFarlane A G	28,387	12,677	4,821
MacGuigan M	28,387	12,677	5,749
Mackasey B	28,387	12,677	
MacKay E	28,387	12,677	9,634
MacLean J A	28,387	12,677	6,849
MacQuarrie H	28,387	12,677	3,907
Maine F W	28,387	12,677	5,891
Malone A	28,387	12,677	12,614
Marceau G	28,387	12,677	7,008
Marchand J	28,387	12,677	
Marchand L	28,387	12,677	6,270
Marshall J	28,388	16,743	4,655
Martin A	28,387	12,677	3,439
Masniuk P	28,387	12,677	6,403
Matte R	28,387	12,677	11,129
Mazankowski D	28,387	12,677	10,681
McCain F A	28,387	12,677	6,676
McCleave R	28,387	12,677	6,325
McGrath J A	28,387	12,677	5,406
McIsaac J C	28,387	12,677	9,038
McKenzie D	28,387	12,677	11,813
McKinley R E	28,387	12,677	5,281
Allowance as Chief Opposition Whip	5,748		
McKinnon A B	28,387	12,677	13,372
McRae P	28,387	12,677	8,676
Milne R	28,387	12,677	6,156
Mitges G	28,387	12,677	4,734
Morin A	28,387	12,677	4,229
Muir R	28,387	12,677	3,743
Munro D W	28,387	12,677	10,859
Munro J	28,387	12,677	1,271
Murta J	28,387	12,677	12,890
Neil D	28,387	12,677	11,569
Nicholson A	28,387	12,677	3,632
Nielsen E	28,387	16,743	4,283
Nowlan J P	28,388	12,676	9,130
Nystrom L	28,387	12,676	8,125
Oberle F	28,388	16,743	10,085
O'Connell M	28,387	12,677	4,595
Olivier J	28,387	12,677	2,979
Orlikow D	28,387	12,677	6,619
O'Sullivan S	28,387	12,677	5,303
Ouellet A	28,387	12,676	
Paproski S	28,388	12,676	13,066
Allowance as Chief Opposition Whip	502		
Parent G	28,388	12,676	7,194
Patterson A B	28,388	12,676	5,437
Pearsall J	28,388	16,743	10,170
Pelletier G	14,259	6,261	
Pelletier I	28,387	12,676	5,844
Penner K	28,387	16,743	7,870
Peters A	28,387	12,677	4,848
Philbrook F	28,387	12,677	4,191
Pinard Y	28,387	12,677	3,827
Portelance A	28,387	12,677	2,119
Poulin H	28,387	12,677	170
Prudhomme M	28,387	12,677	2,149
Railton V	28,387	12,677	3,477
Raines M	28,387	12,677	6,063
Reid J M	28,388	16,743	6,993
Reynolds J	28,387	12,677	17,793
Richardson J	28,387	12,677	180
Ritchie G	28,387	12,677	11,399
Roberts J	28,387	12,677	3,784
Robinson K W	28,387	12,677	3,009
Roche D	28,387	12,677	17,823
Rodriguez J	28,387	12,677	6,402
Rompkey W	28,387	16,743	16,549
Rondeau G	28,387	12,676	5,466
Rooney D	28,388	16,743	13,779
Roy J R	28,387	12,677	6,596
Roy M	28,387	12,677	2,802
Rynard P B	28,387	12,677	4,058
Saltsman M	28,387	12,677	5,235
Sauve J	28,387	12,677	1,490
Schellenberger S	28,387	12,677	10,108
Schumacher S	28,387	12,677	11,432
Scott W	28,387	12,677	65
Sharp M	28,387	12,677	
Skoreyko W	28,388	12,676	10,888
Smith C	28,388	16,743	14,714
Smith W	28,387	12,677	2,087
Stanbury R	28,387	12,677	3,642
Stanfield R L	28,387	12,677	

Miscellaneous – *Continued*

PARLIAMENT – *Concluded*

House of Commons – *Concluded*

STATEMENT OF INDEMNITIES,
ALLOWANCES AND TRAVELLING EXPENSES
PAID IN 1975-76 – *Concluded*

Members of The House of Commons	Indemnities paid on annual basis	Expense allowances paid quarterly	*Travelling expenses
Allowance as party leader	21,587		
Stevens S	28,387	12,677	5,980
Stewart C	28,387	12,677	9,031
Stewart R W	28,387	16,743	13,814
Stollery P	28,387	12,677	6,740
Symes R C	28,387	12,677	5,293
Tessier C	28,387	12,677	7,285
Towers G	28,387	12,677	10,379
Trudeau P E	28,387	12,677	
Trudel J L	28,387	12,677	1,597
Turner C	28,387	12,677	3,571
Turner J	25,215	11,183	772
Wagner C	28,388	12,676	3,530
Watson I	28,387	12,677	2,897
Wenman R L	28,387	12,677	17,961
Whelan E	28,387	12,677	
Whiteway D	28,387	12,677	11,100
Whittaker G	28,387	12,677	10,389
Wise J	28,387	12,677	4,481
Woolliams E	28,387	12,677	14,529
Yanakis A	28,387	12,677	3,580
Yewchuk P	28,388	16,743	12,472
Young R	28,387	12,676	5,016
	7,512,154	3,418,201	1,527,259

*Excludes removal and rental expenses of Members.

Miscellaneous–*Continued*

TREASURY BOARD

GOVERNMENT CONTINGENCIES AND CENTRALLY FINANCED PROGRAMS

Details of amounts transferred to other Departments to supplement provisions of other votes follow:

Department or Agency	Vote Supplemented	Vote 5 Government Contingencies (Salaries)	Vote 10 Student Summer Employment	Vote 15 Public Service Bilingualism
		$		
Agriculture				
Administration	1		13,600	190,000
Research	5	3,848,000	45,500	184,000
Production and Marketing	15	478,400	18,200	205,000
Health of Animals	40	1,358,400	13,600	85,000
Canadian Grain Commission	45	743,800	9,100	26,000
Canadian Dairy Commission	50			14,700
Communications	1	530,000		166,500
Canadian Radio-Television Commission	15			101,500
Consumer and Corporate Affairs				
Administration	1			289,800
Consumer Affairs	5		60,000	
Office of Investigation and Research	15	96,193		
Intellectual Property	25	314,855		
Energy Mines and Resources				
Administration	1		4,650	529,500
Mineral and Energy Resources	5	625,000	27,900	
Earth Sciences	20	753,859	67,450	
Atomic Energy Control Board	25	20,000		27,000
National Energy Board	70	33,000		227,300
Environment				
Administration	1	66,565		91,400
Fisheries and Marine	5	2,145,171		148,600
Environmental Services	25	178,880		340,200
External Affairs				
Canadian Interests Aboard	1	1,347,835		474,800
Canadian International Development Agency	25			274,000
Finance				
Financial and Economic Policies	1	137,287		241,500
Auditor General	15			168,800
Insurance	20	104,800		50,000
Tariff Board	25			10,700
Governor General and Lieutenant-Governors	1	92,735		
Indian Affairs and Northern Development				
Administration	1			408,000
Indian and Eskimo Affairs	5	170,100	900,000	
Northern Affairs	25		75,000	
Parks Canada–Operating	65	974,100	310,000	
Industry, Trade and Commerce				
Trade-Industrial	1	3,019,000		910,000
Textile and Clothing Board	5	75,000		
Tourism	40	100,000		89,000
Grains and Oilseeds	45			10,000
Foreign Investment Review Agency	55			9,000
Statistics Canada	65			510,400
Justice				
Administration	1			207,800
Canadian Judicial Council	5			5,000
Supreme Court of Canada	15			5,000
Tax Review Board	30			1,000
Labour				
Administration	1			242,600
Canada Labour Relations Board	5	50,000		21,100
Information Canada	10			95,100
Manpower and Immigration				
Administration	1	521,000	11,000	864,500
Development and Utilization of Manpower	5	798,000	8,374,034	
Grants and Contributions	10		32,832,000	
Immigration	15	259,000		
Planning and Research	20	42,000	83,000	
National Defence	1		7,765,000	2,190,700
National Health and Welfare				
Administration	1	44,907		847,900
Medical Services	15	3,926,716		
Health Protection	25	106,855	54,000	
Grants and Contributions	30		906,000	
Fitness and Amateur Sport	35		140,000	

Miscellaneous–*Concluded*

TREASURY BOARD–*Concluded*

GOVERNMENT CONTINGENCIES AND CENTRALLY FINANCED PROGRAMS–*Concluded*

Details of amounts tranferred to other Departments to supplement provisions of other votes follow:–*Concluded*

Department or Agency	Vote Supplemented	Vote 5 Government Contingencies (Salaries)	Vote 10 Student Summer Employment	Vote 15 Public Service Bilingualism
		$		
National Revenue				
Customs and Excise	1		100,000	700,400
Taxation	5			1,212,500
Parliament				
The Senate	1	150,000		
Post Office				
Administration	1	34,000,000		218,000
Privy Council				
Administration	1			78,300
Public Service Staff Relations Board	25			83,000
Public Works				
Administration	1	668,000		210,200
Professional and Technical Services	5	646,000		135,200
Accommodation	10	1,132,000		111,000
Marine	20	542,000		
Transportation and other Engineering	35	128,000		
Regional Economic Expansion				
Administration	1			86,200
Science and Technology				
Ministry of State	1			66,400
National Research Council				
Engineering and National Sciences Research	5	650,000		64,000
Scientific and Technical Information	25			28,000
Scholarships and Grants in Aid of Research Operation	30			8,000
Secretary of State				
Administration	1			195,500
Citizenship–Operating	35		910,000	
Citizenship–Grants and Contributions	40		7,807,000	
National Film Board	75	745,500	80,000	150,900
National Library	85			60,500
National Museums of Canada	90	1,297,132		225,300
Public Archives	100	14,767		232,800
Public Service Commission	115			10,567,076
Solicitor General				
Administration	1		56,000	87,100
Correctional Services	5	4,815,000		212,700
National Parole Board	15			33,500
Royal Canadian Mounted Police–Operating	20	9,431,000		135,000
Supply and Services				
Administration	1			706,710
Services	15			274,490
Transport				
Administration	1			229,900
Marine Transportation	10	6,402,000		276,885
Air Transportation–Operating	20	9,099,753		550,700
Air Transportation–Capital	25	267,690		
Canadian Transport Commission	80			96,500
Treasury Board				
Central Administration of the Public Service	1	491,716		3,815,100
Employer Contributions to Employee Benefit Plans	20	2,206,000		
Urban Affairs				
Ministry of State–Operating	1			93,500
National Capital Commission	25	1,010,000	182,000	236,400
Veterans Affairs				
Administration	1			48,960
Welfare Services	15			18,150
Pensions	30			12,690
Treatment Services	45	3,909,300		67,300
Veterans' Land Administration	55			10,900
		100,567,316	60,845,034	31,603,161

SECTION 36

1975-76
PUBLIC ACCOUNTS

Miscellaneous Statements by Department

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Travelling Expenses of Ministers and Parliamentary Secretaries

AGRICULTURE

Hon E F Whelan incurred travelling expenses of $45,142, charged to Vote 1.

Leopold Corriveau and Irenee Pelletier, Parliamentary Secretaries, incurred travelling expenses of $195 and $1,138, respectively, charged to Vote 1.

COMMUNICATIONS

Hon H G Pelletier incurred travelling expenses of $18,304, Hon P Juneau $1,533 and Hon J Sauvé $1,550, respectively, charged to Vote 1.

J Fleming, Parliamentary Secretary, incurred travelling expenses of $385 charged to Vote 1.

CONSUMER AND CORPORATE AFFAIRS

Hon A Ouellet incurred travelling expenses of $33,692 charged to Vote 1.

N Cafik and A T Lee, Parliamentary Secretaries, incurred travelling expenses of $7,553 and $497 respectively, charged to Vote 1.

ENERGY, MINES AND RESOURCES

Hon A Gillespie incurred travelling expenses of $7,428 charged to Vote 1.

Hon D S Macdonald incurred travelling expenses of $7,145 charged to Vote 1.

Dr M Foster, Parliamentary Secretary, incurred travelling expenses of $1,154 charged to Vote 1.

ENVIRONMENT

Hon Jeanne Sauve incurred travelling expenses of $20,483 charged to Vote 1.

Hon Jean Marchand incurred travelling expenses of $1,795 charged to Vote 1.

Hon Romeo LeBlanc incurred travelling expenses of $21,073 charged to Vote 1.

L S Marchand, Parliamentary Secretary, incurred travelling expenses of $2,610 charged to Vote 1.

G Baker, Parliamentary Secretary, incurred travelling expenses of $1,233 charged to Vote 1.

EXTERNAL AFFAIRS

Hon A J MacEachen incurred travelling expenses of $36,712 charged to Vote 1.

Mr H Breau and Miss M Begin, Parliamentary Secretaries, incurred travelling expenses of $6,452 and $2,332, respectively, charged to Vote 1.

FINANCE

Hon J Turner and Hon D S Macdonald incurred travelling expenses of $5,875 and $962, respectively, charged to Vote 1.

Mr B Cullen, Parliamentary Secretary, incurred travelling expenses of $1,060 charged to Vote 1.

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT

Hon Judd Buchanan incurred travelling expenses of $7,808 charged to Vote 1.

INDUSTRY, TRADE AND COMMERCE

Hon A W Gillespie incurred travelling expenses of $3,220 charged to Vote 1.

Hon D G Jamieson incurred travelling expenses of $3,610 charged to Vote 1.

JUSTICE

Salary of Minister, Salaries Act, c.243, R.S., as amended, Hon O E Lang incurred $14,000 and Hon R Basford $10,000.

Motor car allowance to Minister, c.249, R.S., as amended $2,000.

Hon O E Lang incurred travelling expenses of $27,249 and Hon R Basford $17,689, charged to Vote 1.

LABOUR

Hon J Munro incurred travelling expenses of $8,529 charged to Vote 1.

F Leblanc, Parliamentary Secretary, incurred travelling expenses of $134 charged to Vote 1.

M MacGuigan, Parliamentary Secretary, incurred travelling expenses of $1,322 charged to Vote 1.

MANPOWER AND IMMIGRATION

Hon Robert Andras incurred travelling expenses of $16,018 charged to Vote 1.

W Rompkey, Parliamentary Secretary, incurred travelling expenses of $1,612 charged to Vote 1.

NATIONAL DEFENCE

Hon James Richardson incurred travelling expenses of $26,033 charged to Vote 1.

NATIONAL HEALTH AND WELFARE

Hon Marc Lalonde incurred travelling expenses of $34,439 charged to Vote 1.

C Campbell and R Kaplan, Parliamentary Secretaries, incurred travelling expenses of $1,355 and 1,142, respectively, charged to Vote 1.

NATIONAL REVENUE

Customs and Excise

Hon R Basford incurred travelling expenses of $12,969 charged to Vote 1.

Hon J Cullen incurred travelling expenses of $6,667 charged to Vote 1.

POST OFFICE

Travelling expenses of Minister for the fiscal year 1975-76, $16,172, charged to Vote 1.

PRIVY COUNCIL

The Right Hon P E Trudeau incurred travelling expenses of $2,747 charged to Vote 1.

Hon J Chretien incurred travelling expenses of $248, Hon B J Danson $248, Hon C M Drury $248, Hon A Gillespie $248, Hon M Lalonde $248, Hon R LeBlanc $248, Hon M Lessard $248, Hon J Marchand $1,420, Hon R Perrault $8,115, Hon M Sharp $1,011, and Hon H Whelan $248, respectively, charged to Vote 1.

Travelling Expenses of Ministers and Parliamentary Secretaries–*Concluded*

PRIVY COUNCIL–*Concluded*

C Campbell, Parliamentary Secretary to the Minister of National Health and Welfare, and J Reid, Parliamentary Secretary to the President of the Privy Council, incurred travelling expenses of $1,866 and $1,482, respectively, charged to Vote 1.

PUBLIC WORKS

Hon C M Drury incurred travelling expenses of $17,479 charged to Vote 1.

A Cyr incurred travelling expenses of $1,018 charged to Vote 1.

REGIONAL ECONOMIC EXPANSION

Hon M Lessard incurred travelling expenses of $2,129 charged to Vote 1.

J Guay, Parliamentary Secretary, incurred travelling expenses of $20 charged to Vote 1.

Dr C McIsaac, Parliamentary Secretary, incurred travelling expenses of $767 charged to Vote 1.

SCIENCE AND TECHNOLOGY

Hon C M Drury incurred travelling expenses of $1,819 charged to Vote 1.

SECRETARY OF STATE

Hon J H Faulkner incurred travelling expenses of $7,913 charged to Vote 1.

C Campbell, Parliamentary Secretary, incurred travelling expenses of $54 charged to Vote 1.

SOLICITOR GENERAL

Hon Warren Allmand incurred travelling expenses of $22,676 charged to Vote 1.

SUPPLY AND SERVICES

Hon Jean-Pierre Goyer incurred travelling expenses of $8,541, charged to Vote 1.

TRANSPORT

Hon Otto Lang, Minister of Transport, incurred travelling expenses of $3,600, charged to Vote 1.

Hon Jean Marchand, Minister of Transport, incurred travelling expenses of $819 charged to Vote 1.

R Goodale, Parliamentary Secretary, incurred travelling expenses of $16 charged to Vote 1.

Dr C McIsaac, Parliamentary Secretary, incurred travelling expenses of $770 charged to Vote 1.

TREASURY BOARD

Hon J Chretien incurred travelling expenses of $3,354 charged to Vote 1.

URBAN AFFAIRS

Hon B Danson incurred travelling expenses of $3,500 charged to Vote 1.

VETERANS AFFAIRS

Hon D J MacDonald incurred travelling expenses of $20,720 charged to Vote 1.

Payments by other Departments for use of Ministry of Transport aircraft during 1975-76

	Amount
	$
Agriculture	23,087
Communications	2,898
Consumer and Corporate Affairs	5,943
Energy, Mines and Resources	7,420
Environment	7,375
External Affairs	17,696
Finance	11,833
Fisheries	7,740
Indian Affairs and Northern Development	13,715
Industry, Trade and Commerce	14,136
Justice	20,288
Labour	23,629
Manpower and Immigration	13,667
National Health and Welfare	17,910
National Revenue	15,891
Post Office	7,196
Public Works	3,905
Regional Economic Expansion	10,660
Secretary of State	6,627
Senate	1,132
Solicitor General	16,027
Supply and Services	17,819
Treasury Board	9,802
Urban Affairs	14,910
Veterans Affairs	4,442
Others	15,788
	311,536

Refunds of Amounts credited to Revenue in Previous years

PARTICULARS	Amount
	$
AGRICULTURE	
Production and Marketing Program	
Refunds of overpayment of licence fees	212
	212
COMMUNICATIONS	
Refund of Radio Licence fees received in previous years	2,092
CONSUMER AND CORPORATE AFFAIRS	
Advertisement fee	395
Applications for letters patent and supplementary letters patent	8,208
Amendments of registered user	146
Annual fee of patent agent	20
Annual summaries	240
Assignments of patents	385
Assignments of trade marks	825
Attorney's registration, examination fee	30
Caveats	50
Claims	317
Completion of patent application	240
Copies, certified copies and certificates of authentification	5
Copies	33
Copyrights	65
Design	1,041
Filing fee	760
Final fee	625
Financial statements	20
Inspection services	117
Label registration	10
Levies under Bankruptcy Act	10,938
Notice–Section 43.44	55
Printed patents	1
Refunds of previous years' expenditure	12
Registered user	780
Renewal of trade marks	750
Search	25
Sundries	732
Surrender of letters patent	455
Trade mark application	900
Trade mark agents annual fee	75
Trustee licence fees	75
	28,330
ENVIRONMENT	
Ottawa University	$2,831
National Capital Commission	9,826
Imperial Oil Limited	1,000
British Columbia Hydro	1,000
Journal voucher to correct 2 items	1,358
	16,015
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	
Coal permits	2,265
Estate of R J Dick	200
Forfeiture of security deposits	36,905
Land use fees	92,803
Living accommodation	3,514
Mineral claim deposits	7,670
Oil and gas permit rentals	531,250
Oil and gas transfer fees	490
Payment deposited to Government revenue in lieu of Indian Band Funds	6,657
Prospector's licences	175
Quarrying royalties	789
Quartz royalties	120
Rental of land	470,289
Rotating herds	500
Timber berth dues	8,429
Timber berth rental and fees	1,500
Water rentals	25,060
Yukon quartz mining fees	1,090
Miscellaneous	113
	1,189,819

PARTICULARS	Amount
	$
INDUSTRY, TRADE AND COMMERCE	
Statistics Canada	
Refund of overpayment for services performed	7
Overstatement of Revolving Fund Profit 1974-75	2
	9
MANPOWER AND IMMIGRATION	
Refunds of forefeitures (Bonds posted under provisions of the Immigration Act)	20,025
Refunds of overpayments for Canada Manpower Training Program accounts	825
Refunds of overpayments for Recoverable Adjustment Assistance accounts	25
Refunds of overpayments for Local Initiatives Program accounts	464
Miscellaneous	341
	21,680
NATIONAL HEALTH AND WELFARE	
Health Protection Program	
Patent licence fees	69
Food and drug licence fees	2
Food and drug penalties	4,317
Narcotic control business licences	25
Opium and narcotic penalties	12,027
	16,440
NATIONAL REVENUE	
Customs and Excise	
Refund of Customs Duty stamps payable to Script Stat Co; stamps originally issued in 1974-75	95
PUBLIC WORKS	
Refund of overpayment of rent by Corporation of the County of Frontenac	964
Refund of holdback, Reid Crowther and Partners	2,000
Return of specifications and plans, Matassa Contractors Ltd	50
Return of specifications and plans, Maxwell Plumbing and Heating	25
	3,039
SECRETARY OF STATE	
Vote 30–Citizenship	
Duplicate deposit of transfer of fund	2,626
TRANSPORT	
Aircraft landing fees	1,790
Aircraft parking	403
Aircraft registration certificates	136
Aircraft type approval fees	202
Airworthiness certificates	170
Concessions–	
Aviation fuel and oil	35,307
Fines and forfeitures	669
Forfeited balance of deserters wages	458
Harbour and wharfage fees	296
Marine licences and fees	165
Rentals–	
Land	2,911
Living quarters–Employees	866
Living quarters–Other than employees	973
Miscellaneous	309
Office and shop space–Terminal buildings	433
Sales–	
Electric power	1,695
Gasoline and oil	36
Heat	2,390
	49,209
TRANSPORT	
Canadian Transport Commission	
Steamship licence fees	22

Special Distribution of Expenditures Maintained under Authority of Treasury Board

	Allotments	Expenditures
	$	$
AGRICULTURE		
Vote 1		
ADMINISTRATION PROGRAM		
Program expenditures–		
Salary adjustment reserve	1,332,700	
Salaries and wages	16,337,900	
	17,670,600	17,103,003
Other operating costs	8,226,000	8,123,654
	25,896,600	25,226,657
Small farm development adjustment		
Salaries and wages	1,604,000	1,575,705
Other operating costs	2,164,000	1,456,819
Reserved	1	
Special salary reserve	463,000	
Public Service bilingualism	190,000	187,516
	30,317,601	28,446,697
Contributions		
Contribution to the Canada Grains Council	60,000	60,000
Canada's Fee for membership in the International Commission on Irrigation and Drainage	2,000	1,944
Contribution to the Commonwealth Agricultural Bureaux	462,000	414,893
Contribution to National Farm Safety Week	4,000	4,000
	30,845,601	28,927,534
Stat.		
Minister of Agriculture		
Salary and Motor Car Allowance	25,662	25,662
Contributions to employee benefit plans	2,272,000	2,272,000
	33,143,263	31,225,196
Vote 5		
RESEARCH PROGRAM		
Operating expenditures–		
Salary adjustment reserve	9,024,100	
Salaries and wages	47,787,900	
	56,812,000	56,120,089
Other operating costs	14,456,300	14,364,914
	71,268,300	70,485,003
Contract research in agricultural mechanization	1,049,700	944,798
Public Service bilingualism	184,000	155,704
	72,502,000	71,585,505
Grants		
Grants in aid of agricultural research in universities and other scientific organizations in Canada	850,000	845,000
Contributions		
Canada's Fee for membership in the International Society for Horticultural Science	700	683
	73,352,700	72,431,188
Vote 10		
Capital expenditures–		
Capital costs	3,395,000	3,377,091
Lethbridge office laboratory	13,761,000	13,761,000
	17,156,000	17,138,091
Stat.		
Contributions to employee benefit plans	6,064,000	6,064,000
	96,572,700	95,633,279

	Allotments	Expenditures
	$	$
Vote 15		
PRODUCTION AND MARKETING PROGRAM		
Operating expenditures–		
Salary adjustment reserve	2,875,300	
Salaries and wages	26,331,300	
	29,206,600	28,871,381
Other operating costs	6,437,200	6,160,039
Public Service bilingualism	205,000	181,098
	35,848,800	35,212,518
Vote 20		
Grants		
Payments in the current and subsequent fiscal years for small farm development– Adjustment in accordance with terms and conditions approved by the Governor in Council	*31,953,741	4,285,582
Grants to assist in the marketing of agricultural products	20,000	
Canadian Horticultural Council	8,400	8,400
Canadian Council on 4-H Clubs	34,000	30,500
Canadian National Livestock Records	50,000	50,000
Federated Women's Institute of Canada	10,000	10,000
Royal Agricultural Winter Fair, Toronto	50,000	50,000
Canadian Western Agribition, Regina	20,000	20,000
Canadian Plowing Council	5,000	5,000
Contributions		
Estimated amount required to recoup the Agricultural Commodities Stabilization Account to cover the net operating loss of the Agricultural Stabilization Board as at March 31, 1976	301,673,000	300,840,020
Canada's fee for membership in the International Dairy Federation	4,400	4,385
Canadian Seed Growers' Association	7,000	4,720
4-H Clubs organized in co-operation with Canadian Council on 4-H Clubs	180,200	176,601
Class "A" and class "B" fairs	1,225,500	1,214,904
Winter and Spring fairs	120,000	114,919
Special fairs	36,000	36,000
Agricultural museums	36,000	30,000
Freight on livestock shipments to and from the Royal Agricultural Winter Fair, Toronto	65,000	65,000
Agricultural fairs, exhibitions and museums for construction of buildings and other major undertakings	15,000	15,000
Livestock improvement	58,000	49,966
Canadian Western Agribition, Regina	22,000	19,000
Compensation in accordance with the terms of the Pesticide Residue Compensation Act for losses occasioned to a farmer by reason of pesticide residue	5,000	395
Contribution to Canadian Charolais Association	12,000	11,110
Payments to producers, in accordance with an agreement entered into with the Province of Manitoba, in respect of a joint assistance program in the purchase and transportation of hay required as a result of crop losses due to adverse weather	4,100	3,487
Payments to farmers, in accordance with an agreement entered into with the Province of Manitoba, in respect of a joint assistance program in the purchase of hay, processed feed and feed grain and the transportation of hay and straw required as a result of crop losses due to adverse weather	1,500,000	1,398,212

*Available from prior years' appropriation.

Special Distribution of Expenditures Maintained under Authority of Treasury Board–*Continued*

	Allotments	Expenditures
	$	$
AGRICULTURE–*Continued*		
Vote 20–*Concluded*		
Contributions–*Concluded*		
Payments, in accordance with agreements entered into with the Province of Quebec, in respect of joint assistance programs to producers severely affected as a result of having been unable to seed agricultural lands due to adverse weather	3,400	3,400
Contributions to producer groups towards the cost of construction of regular cold storages, frost free, controlled-atmosphere, jacketed or other specialized potato, fruit or vegetable storages, in accordance with terms and conditions prescribed by the Governor in Council	1,500,000	1,292,489
Contributions to producers and industry groups, universities and provincial agencies for the purpose of stimulating, developing and adapting new agricultural crops and varieties for commercial production	625,000	520,680
Estimated amount required to recoup the Agricultural Products Board to cover the net operating loss recorded in their accounts as at March 31, 1976	415,000	414,841
	339,657,741	310,674,611
Vote 25		
Payments, in accordance with agreements entered into by the minister, with the Provinces or with processors, to provincial milk marketing boards or agencies or to processors, in respect of consumer subsidies on fluid milk and powder	16,320,000	14,452,893
Stat.		
Contributions to the Provinces under the Crop Insurance Act (R S c C-36)	48,276,422	48,276,422
Contributions to employee benefit plans	3,280,000	3,280,000
Refunds of amounts credited to revenue in previous years	212	212
	51,556,634	51,556,634
Vote L30		
Loans in accordance with terms and conditions prescribed by the Governor in Council to finance the construction of multi-purpose exhibition buildings	2,500,000	2,014,064
Frozen reserve	2,500,000	
	5,000,000	2,014,064
	448,383,175	413,910,720
Vote 40		
HEALTH OF ANIMALS PROGRAM		
Program expenditures–		
Salary adjustment reserve	3,630,800	
Salaries and wages	36,428,400	
	40,059,200	40,036,509
Other operating costs	5,094,600	4,995,024
	45,153,800	45,031,533
Public Service bilingualism	85,000	59,411
Capital costs	3,799,000	3,796,092
	49,037,800	48,887,036
Contributions		
Canada's fee for membership in the Office international des epizooties	17,000	15,159
Compensation for animals slaughtered in accordance with the terms of the Animal Contagious Diseases Act	6,500,000	6,498,822
Contributions to the provinces in accordance with regulations of the Governor in Council, of amounts not exceeding two-fifths of the amount paid by the provinces to owners of animals that have died as a result of rabies	90,000	89,729
Compensation at rates determined in the manner provided by Section 12 of the Animal Contagious Diseases Act to owners of animals affected with diseases coming under the Act, that have died or have been slaughtered in circumstances not covered by the Act and regulations made thereunder	46,000	45,975
Compensation under the terms and conditions approved by the Governor in Council to owners of animals that have died as a result of Anthrax	4,000	3,450
Payments in accordance with agreements entered into with the Provinces of Ontario, Quebec, and Saskatchewan towards the cost of construction of additions or enlargements to veterinary science teaching facilities at the Universities of Guelph, Montreal at St Hyacinthe, and Saskatchewan at Saskatoon	2,050,000	1,692,828
	57,744,800	57,232,999
Contributions to employee benefit plans	4,293,000	4,293,000
	62,037,800	61,525,999
Vote 45		
CANADIAN GRAIN COMMISSION PROGRAM		
Program expenditures–		
Salary adjustment reserve	2,077,900	
Salaries and wages	13,470,000	
	15,547,900	15,107,328
Other operating costs	4,159,000	4,108,440
	19,706,900	19,215,768
Purchase of screenings	300,000	231,946
Public Service bilingualism	26,000	10,917
Capital costs	4,259,000	4,212,691
	24,291,900	23,671,322
Contributions		
Canada's fee for membership in the International Association for Cereal Chemistry	2,000	1,636
	24,293,900	23,672,958
Stat.		
Salaries of the Commissioners	105,054	105,054
Contributions to employee benefit plans	1,748,000	1,748,000
	26,146,954	25,526,012
Total	666,283,892	627,821,206
Vote 50		
Canadian Dairy Commission		
Program expenditures–		
Salaries adjustment reserve	26,500	
Salaries and wages	630,500	
	657,000	637,881
Other operating costs	432,001	424,077
	1,089,001	1,061,958
Special 1975-76 salary reserve	7,000	
Public Service bilingualism	14,700	
	1,110,701	1,061,958

Special Distribution of Expenditures Maintained under Authority of Treasury Board—*Continued*

	Allotments	Expenditures
	$	$
AGRICULTURE—*Concluded*		
Vote 55		
Canadian Livestock Feed Board		
Operating expenditures—		
Salary adjustment reserve	18,856	
Salaries and wages	423,674	
	442,530	386,219
Other operating costs	338,000	268,335
	780,530	654,554
Special 1975-76 salary reserve	4,470	
	785,000	654,554
Vote 60		
Contributions		
Freight assistance on feed grain including assistance in respect of grain storage costs in accordance with terms and conditions prescribed by the Governor in Council	21,000,000	20,054,769
	21,785,000	20,709,323
Vote 65		
Farm Credit Corporation		
Estimated amount required for the operating loss of the Farm Credit Corporation for the fiscal year ending March 31, 1976	4,800,000	3,513,624
Total Department	$693,979,593	$653,106,111
COMMUNICATIONS		
Canadian Radio-Television Commission		
Contributions towards research under Section 18 of the Broadcasting Act	58,000	57,273
Operating costs	3,425,000	3,423,673
Salary adjustment reserve	252,000	252,000
Salaries and wages	6,088,500	6,085,636
Contributions to employee benefit plans	739,000	739,000
Total	$10,562,500	$10,557,582
ENERGY, MINES AND RESOURCES		
ADMINISTRATION PROGRAM		
Special 1975-76 salary reserve	32,532	
Salary adjustment reserve	75,903	
Salaries and wages	6,635,176	6,589,861
Operating costs	1,704,389	1,694,450
Tenant services	1,050,000	835,974
Capital costs	679,000	677,953
Language training	529,500	477,652
Student summer employment	4,650	3,868
Stat.		
Minister's salary and motor car allowance	25,656	25,656
Contributions to employee benefit plans	792,000	792,000
	11,528,806	11,097,414
MINERAL AND ENERGY RESOURCES PROGRAM		
Salaries and wages allotment	31,504,156	31,217,774
Operating costs	30,816,099	30,754,926
Capital costs	2,282,000	2,238,535
Grants and contributions	3,068,424	2,869,037
National Minerals Research Program	300,000	287,235
Pit slope support project—		
Salaries and wages	115,000	114,868
Other operating costs	585,000	560,126
Uranium Canada Limited—Program expenditures	12,000	10,652
Student summer employment	27,900	20,097
Stat.		
Contributions to employee benefit plans	3,525,000	3,525,000
Refunds of revenue credited to previous years	385,139	385,139
	72,620,718	71,983,389
EARTH SCIENCES PROGRAM		
Salaries and wages	23,467,513	23,290,665
Operating costs	14,665,846	14,596,531
Capital costs	4,550,000	4,542,961
Grants and contributions	338,500	325,555
Arctic Islands gas pipeline		
Salaries and wages	256,000	250,628
Operating costs	259,000	255,000
Capital costs	25,000	21,534
Special lapsing allotment	60,000	
Federal labour intensive projects		
Salaries and wages	101,870	86,826
Other operating costs	7,500	6,370
Student summer employment	67,450	65,939
Stat.		
Contributions to employee benefit plans	2,620,000	2,620,000
	46,418,679	46,062,009
Total	$130,568,203	$129,142,812
EXTERNAL AFFAIRS		
Vote 1		
CANADIAN INTERESTS ABROAD PROGRAM		
Operating expenditures	138,496,869	137,719,355
Public Service bilingualism	474,800	474,800
Special lapsing allotment	328,300	
	139,299,969	138,194,155
Vote 5		
Capital expenditures	18,916,003	15,969,670
Vote 10		
The grants listed in the Estimates and contributions	35,608,840	43,957,328
Special lapsing allotment	1,671,700	
	37,280,540	43,957,328
Stat.		
Salary and motor car allowance of the Secretary of State for External Affairs	25,656	25,656
Payments under the Diplomatic Service (Special) Superannuation Act	42,258	42,258
Contributions to employee benefit plans	4,990,000	4,990,000
Supplementary retirement benefits Diplomatic Service Superannuation	17,820	17,820
Refunds of amounts credited to revenue in previous years	1,363	1,363
	5,077,097	5,077,097
Vote 20		
WORLD EXHIBITIONS PROGRAM		
Operating expenditures	1,209,000	1,205,412
Contributions as detailed in the Estimates	4,000	6,748
	1,213,000	1,212,160
Stat.		
Contributions to employee benefit plans	14,000	14,000
Total	201,800,609	204,424,410
Vote 25		
Canadian International Development Agency		
Operating costs	6,345,000	6,246,251
Salaries and wages	14,846,172	14,701,739
Special 1975-76 salary reserve	85,828	
Official languages program	274,000	274,000
Bangladesh Debt Relief—Supp B	1,136,825	1,136,825
	22,687,825	22,358,815

Special Distribution of Expenditures Maintained under Authority of Treasury Board–*Continued*

	Allotments	Expenditures
	$	$
EXTERNAL AFFAIRS–*Concluded*		
Canadian International Development Agency–*Concluded*		
Vote 30		
International Development Assistance	117,023,403	117,023,402
International Food Aid Program	215,276,000	212,287,244
United Nations Development Program	24,500,000	24,500,000
World Food Program	10,048,000	10,249,000
United Nations Children's Fund	3,500,000	3,500,000
International Institute for Tropical Agriculture	950,000	950,000
International Crop Research Institute for Semi-Arid Tropics	800,000	800,000
International Potato Centre	320,000	320,000
International Laboratory for Research on Animal Diseases	400,000	400,000
West African Rice Development Association	100,000	100,000
International Genetic Resources Project	100,000	100,000
United Nations Fund for Population Activities	3,500,000	3,500,000
International Planned Parenthood Federation	2,500,000	2,500,000
World Health Organization (Population)	1,500,000	1,500,000
World Health Organization (Smallpox Eradication Campaign)	745,000	745,000
International Bank for Reconstruction and Development (Onchocerciasis Campaign)	500,000	500,000
United Nations High Commissioner for Refugees	1,100,000	1,100,000
United Nations Relief and Works Agency for Palestine Refugees in the Near East	1,200,000	1,200,000
United Nations Education and Training Program for Southern Africans	175,000	175,000
International University Exchange Fund	125,000	125,000
Commonwealth Fund for Technical Cooperation	4,000,000	4,000,000
Commonwealth Legal Advisory Services	7,356	6,392
International University Cooperation Fund	250,000	250,000
International Atomic Energy Agency (Technical Assistance, Research and Training)	146,243	153,163
United Nations Training and Research Institute	60,000	60,000
International Trade Centre	300,000	300,000
International Institute for Educational Planning	150,000	150,000
Society for International Development	10,000	10,000
Food and Agriculture Organization, Freedom from Hunger/Action for Development Special Program	200,000	200,000
International Emergency Relief	2,000,000	2,000,000
Grant to International Development Research Centre	27,000,000	27,000,000
Scholarships to Canadians for Studies Related to International Development	300,000	270,267
Contributions to Development Assistance Projects of Canadian and International Organizations	31,914,000	31,862,910
Incentives to Canadian Private Investment in Developing Countries	200,000	110,550
Special 1975-76 Reserve	30,000,000	
	480,900,002	447,947,928
Vote L35		
Development loans	230,791,000	346,078,475
Vote L36a		
Investment in Inter-American Development Bank	20,086,080	
Stat.		
Contributions to employee benefit plans	1,705,000	1,705,000
	756,169,907	818,090,218
Total Department	$957,970,516	$1,022,514,268

	Allotments	Expenditures
	$	$
FINANCE		
Vote 1		
FINANCIAL AND ECONOMIC POLICIES PROGRAM		
Salaries and wages	11,385,287	11,384,973
Operating costs	4,117,000	4,113,829
T B Vote 15		
Language training	241,500	241,500
	15,743,787	15,740,302
Vote 5		
MUNICIPAL GRANTS PROGRAM		
Grants to municipalities	76,700,000	76,697,634
Vote 10		
ANTI-DUMPING TRIBUNAL PROGRAM		
Salaries and wages	471,000	460,903
Operating costs	91,000	90,713
	562,000	551,616
Total	93,005,787	92,989,552
Vote 15		
Auditor General		
Salaries and wages allotment	6,968,000	6,918,722
Other operating costs allotment	1,673,000	1,456,130
Allotment from TB Vote 15	168,800	168,800
	8,809,800	8,543,652
Stat.		
Auditor General's salary	66,108	66,108
Contributions to employee benefit plans	802,700	802,700
	9,678,608	9,412,460
Total, Department	$102,684,395	$102,402,012
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT		
ADMINISTRATION PROGRAM		
Program Expenditures		
Lapsing allotment–Special 1975-76 salary reserve	120,300	
Special lapsing allotment	200,000	
Salary adjustment reserve	514,100	514,100
Salaries, wages and allowances	14,375,600	14,350,099
Operating costs	4,350,000	3,043,910
Tenant services costs	344,000	330,190
D S S audit services	27,000	27,000
From T B Vote 15 Public Service bilingualism (T B 735133)	408,000	363,625
	20,339,000	18,628,924
Minister's salary and motor car allowance	25,225	25,225
Contributions to employee benefit plans	1,696,000	1,696,000
	22,060,225	20,350,149
INDIAN AND ESKIMO AFFAIRS PROGRAM		
Operating Expenditures		
Special lapsing allotment	1,500,000	
Salaries, wages and allowances	70,972,100	70,528,866
Operating costs (including contributions and special payments)	275,376,387	274,448,732
Grants as listed in the Estimates	3,417,000	2,708,108
Contributions to Regional and Provincial Indian Organizations and the National Indian Brotherhood for the purpose of research into Indian Treaties and Rights	2,239,013	2,235,013
Payments, in accordance with terms and conditions approved by the Governor in Council, in respect of native claimants relating to settlement of the claims arising from the James Bay Development Project.	9,065,000	9,064,982

Special Distribution of Expenditures Maintained under Authority of Treasury Board—*Continued*

	Allotments	Expenditures
	$	$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Concluded*		
Tenant services costs	369,000	345,210
D S S audit services	320,000	320,000
From T B Vote 10 student summer employment (TB 734268, TB 734268-1)	900,000	784,407
	364,158,500	360,435,318
Capital expenditures		
Special lapsing allotment	7,100,000	
Capital costs	87,806,000	87,662,791
Capital projects—DOE clean-up fund	1,475,000	1,472,872
Less: estimated revenue credited to Vote (Maximum 125%—$395,000)	316,000	192,452
	96,065,000	88,943,211
Indian Annuities	673,600	673,600
Contributions to employee benefit plans	8,005,000	8,005,000
Write-off of active assets	150,892	150,892
Write-off of loans issued from the Indian Housing Assistance Account	800,276	800,276
Refunds of amounts credited to revenue in previous years.	10,560	10,560
	469,863,828	459,018,857
NORTHERN AFFAIRS PROGRAM		
Operating expenditures		
Lapsing allotment—Special 1975-76 salary reserve	109,400	
Special lapsing allotment	882,500	
Salary adjustment reserve	308,900	308,900
Salaries, wages and allowances	11,092,700	10,989,734
Operating costs	25,383,600	24,683,575
D S S audit services	272,000	246,040
Northern Careers program	296,600	211,413
Eastern Arctic Social Environmental program	380,800	380,155
From TB Vote 10 student employment (TB 734268, TB 735761)	75,000	51,258
	38,801,500	36,871,075
Capital expenditures		
Special lapsing allotment	2,000,000	
Capital costs	34,748,000	34,575,147
	36,748,000	34,575,147
Grants and other transfer payments listed in the Estimates and contributions.	159,541,287	158,577,319
Contributions to employee benefit plans	1,241,000	1,241,000
Write-off of active assets	18,736	18,736
Refunds of amounts credited to revenue in previous years	1,179,259	1,179,259
	237,529,782	232,462,536
PARKS CANADA PROGRAM		
Operating expenditures		
Salary adjustment reserve	2,722,700	2,722,700
Salaries, wages and allowances	48,145,700	47,060,323
Operating costs	18,380,092	18,089,464
Tenant services costs	500,000	496,106
Conservation corps	339,700	336,441
Forest fire suppression and pre-suppression	615,200	481,173
Grants and contributions as listed in the Estimates	84,008	81,008
D S S audit services	180,000	161,540
From TB Vote 10 student summer employment (TB 734268, TB 734268-1, TB735761)	310,000	305,054
Less: estimated revenues credited to vote (Maximum 125%—$14,525,000)	11,620,000	10,936,604
	59,657,400	58,797,205
Capital expenditures		
Special lapsing allotment	1,400,000	
Capital projects—DOE clean-up fund	1,208,000	1,164,904
Canals bridge contribution	967,000	967,000
Facilities for revenue collection	705,000	692,757
Capital costs	64,375,000	63,118,738
	68,655,000	65,943,399
Payments to the National Battlefields Commission		
Master development plan	100,000	100,000
Other payment	730,600	730,600
	830,600	830,600
Contributions to employee benefit plans	5,668,400	5,668,400
	134,811,400	131,239,604
Total	$864,265,235	$843,071,146
INDUSTRY, TRADE AND COMMERCE		
Vote 65		
Statistics Canada		
Operating costs (excluding Census)	12,333,828	12,329,274
Census operating costs	9,132,256	8,999,164
Labour force survey assessment review project	3,941,524	3,900,523
Canada's Fee for membership in the Inter-American Statistical Institute	11,600	11,400
Contributions to the International Statistical Institute	750	750
Contributions to the Association for Research in Income and Wealth	750	750
Contributions to the Customs Co-operation Council	5,700	
Salaries and wages (Bureau less Census and Labour Force Survey assessment review project)	61,116,796	60,196,484
Salaries and wages—Census	8,364,897	8,309,933
Salaries and wages—Labour Force Survey assessment review project	458,947	321,665
Salary adjustment reserve	61,845	
Bilingualism	510,400	508,194
Tenant Services	768,000	714,231
	96,707,293	95,292,368
Stat.		
Contributions to employee benefit plans	8,082,104	8,082,104
Refunds of amounts credited to revenue in previous years	9	9
Total	$104,789,406	$103,374,481
JUSTICE		
Vote 30		
Tax Review Board		
Operating costs	594,000	572,480
Stat.		
Member's salaries, allowances and annuities and amounts paid pursuant to subsection 19(1) of the Tax Review Board Act		
Salaries $200,017		
Travel 37,743	237,760	237,760
Contributions to employee benefit plans	85,000	85,000
Total	$916,760	$895,240
LABOUR		
Vote 1		
Operating costs	4,739,800	4,483,690
Salaries and wages	11,000,189	11,000,189
Special salaries reserve 1975-76 (1%)	116,870	
Salary adjustment reserve allotment	205,942	52,940
Grant to Labour College of Canada	25,000	25,000
Grants to the International Institute for Labour Studies	25,000	25,000
Grants for Special Research Studies in the Labour Field (employment relations)	15,000	15,000
Grants for Special Research Studies in the Labour Field (research and development)	40,000	39,965

Special Distribution of Expenditures Maintained under Authority of Treasury Board–*Continued*

	Allotments	Expenditures
	$	$
LABOUR–*Concluded*		
Vote 1–*Concluded*		
Grants to the Social Sciences–Research Council (lapsing allotment)	8,000	
Transitional assistance benefits	10,000	7,309
Adjustment assistance benefits	607,000	543,559
Contribution to the Industrial Relations Centre at McGill University	17,200	12,150
Expenses related to tenant services	803,000	656,710
Expenses related to the preparation of Place du Portage	752,656	619,547
Public Service bilingualism (TB Vote 15)	242,600	157,500
Total	$18,608,257	$17,638,559
MANPOWER AND IMMIGRATION		
Vote 1		
ADMINISTRATION PROGRAM		
Program expenditures		
Operating costs	9,996,001	9,793,102
Salaries and wages	16,241,000	15,920,167
Audit service fees	3,925,000	3,867,106
Public Service bilingualism	864,500	706,134
Tenant services	4,977,000	4,492,048
	36,003,501	34,778,557
Vote 5		
DEVELOPMENT AND UTILIZATION OF MANPOWER PROGRAM		
Program expenditures		
Operating costs	28,143,501	26,014,476
Special 1975-76 salary reserve	1,044,000	
Salaries and wages	124,141,533	122,129,500
Canada Manpower training program–Course purchases	273,592,001	271,649,566
Special lapsing allotment–CMTP–Course purchases	9,000,000	
	435,921,035	419,793,542
Vote 10		
Contributions		
Payment of training allowances	181,203,000	181,184,884
Payment in connection with the Canada Manpower industrial training program	48,707,000	48,705,491
Payment for the organization and use of workers for farming and related industries	3,732,000	3,461,981
Payment in respect of labour mobility and assessment incentives	1,422,000	1,320,021
Payment to organizations or individuals in support of activities complementary to the program	14,544,000	14,126,222
Payment in connection with the Manpower mobility program	13,020,000	12,958,857
Payment of trainee travel grants	5,100,000	5,087,426
Frontier College of Canada	100,000	100,000
Payment for Manpower training research projects	163,000	157,763
Opportunities for youth program	32,306,000	32,298,917
Student summer employment	290,000	266,449
Payment for the purpose of providing employment to unemployed workers and contributing to the betterment of the community	126,216,000	123,908,530
	426,803,000	423,576,541
Vote 15		
IMMIGRATION PROGRAM		
Program expenditures and contributions		
Operating costs	12,248,000	10,785,200
Special 1975-76 salary reserve	121,000	
Salaries and wages	34,514,000	34,304,298
Contributions to welfare organizations	960,000	944,380
Contributions to non-profit organizations conducting discussions on the Green Paper on immigration policy	130,000	122,711
Transportation and assistance for immigrants and settlers	6,042,000	5,392,346
	54,015,000	51,548,935
Vote 20		
PLANNING AND RESEARCH PROGRAM		
Program expenditures and grants		
Operating costs	2,763,001	2,761,851
Salaries and wages	4,448,000	4,442,080
Grants for manpower research and development	50,000	40,779
	7,261,001	7,244,710
Total	960,003,537	936,942,285
Vote 25		
Immigration Appeal Board		
Program expenditures		
Operating costs	576,000	382,824
Salaries and wages	1,759,000	1,585,275
Salary reserve allotment	71,000	
Special 1975-76 salary reserve	320,000	
Special lapsing allotment	100,000	
	2,826,000	1,968,099
Total, Department	$962,829,537	$938,910,384
NATIONAL REVENUE		
Vote 1		
Customs and Excise		
Salary adjustment reserve allotment	2,498,426	
Special 1975-76 salary reserve	1,306,859	
Salaries and wages	125,335,577	123,015,293
Special lapsing allotment	250,000	
Operating allotment	26,787,139	24,437,644
Public Service bilingualism–From T B Vote 15	700,400	624,275
Summer student employment–From T B Vote 10	100,000	84,707
Less: Amount recoverable from firms requiring special services	2,700,000	2,492,137
	154,278,401	145,669,782
Vote 5		
Taxation		
Salary adjustment reserve	2,617,518	
Operating costs	24,821,483	22,294,568
Salaries and wages	185,458,000	184,921,412
Grant	15,000	15,000
Tenant services	5,624,500	4,614,798
Public Service bilingualism	1,212,500	1,187,305
	219,749,001	213,033,083
Total	$374,027,402	$358,702,865
REGIONAL ECONOMIC EXPANSION		
Salaries and wages	31,917,000	31,941,529
Other operating costs	17,760,000	17,397,897
Bilingual replacement	86,200	86,200
Special lapsing salary reserve	320,000	
Operating costs lapsing allotments	2,166,000	
	52,249,200	49,425,626
Capital expenditures exclusive of other allotments	11,245,000	11,367,934
Lapsing allotment	5,146,000	
	16,391,000	11,367,934
Grants		
To assist various organizations associated with the promotion and development of regional economic expansion	35,000	11,500
Contributions		
Development opportunity initiatives	180,132,000	180,603,581
Industrial incentives	86,539,000	86,536,640
Other programs	117,427,000	117,341,426

Special Distribution of Expenditures Maintained under Authority of Treasury Board–*Continued*

	Allotments	Expenditures
	$	$
REGIONAL ECONOMIC EXPANSION–*Concluded*		
Contributions–*Concluded*		
Frozen allotment	1,400,000	
Lapsing allotment	14,379,000	
Total	$399,912,000	$384,493,147
SCIENCE AND TECHNOLOGY		
Vote 1		
Operating costs allotments	4,131,900	3,787,061
Contributions		
Grant to the Canadian Science Writer's Association	1,000	1,000
Contribution toward the support of the Institute for Research on Public Policy	10,000	10,000
Contribution toward the support of the International Institute of Applied Systems Analysis	150,000	150,000
Contribution toward the support of Commonwealth Science Committee	45,000	29,703
Contribution toward the support of Canadian Conferences on A S A	8,100	8,100
Public Service bilingualism from T B Vote 15	66,400	16,600
Cost of living allowance from T B Vote 7B		
Salary special lapsing allotment	30,000	
Special operating costs lapsing allotment	300,000	
Total	4,742,400	4,002,464
Vote 40		
Science Council of Canada		
Operating costs allotment	922,000	828,691
Salary and wages allotment	1,029,923	943,536
Salary adjustment reserve allotment	68,077	68,077
Statutory vote		
Contributions to employee benefit plans allotment	126,000	126,000
	2,146,000	1,966,304
Total, Department	$ 6,888,400	$5,968,768
SECRETARY OF STATE		
Vote 1		
ADMINISTRATION PROGRAM		
Salaries and wages	5,601,302	5,504,406
Salary reserve	53,598	
Salary reserve (Lapsing)	57,100	
Operating costs		
Audit services	277,000	237,031
Tenant services	2,750,000	1,018,318
Official languages program (T B Vote 15)	195,500	168,684
Language training	159,000	158,400
Other	2,003,000	1,969,016
	11,096,500	9,055,855
Vote 2b (1968-69)		
Construction or acquisition of Buildings, Works, Land and Equipment–National Arts Centre–To authorize the expenditure in the current and subsequent fiscal years of amounts not exceeding in the aggregate the sum of $4,728,748	66,037	10,450
Stat.		
Secretary of State		
Salary and motor car allowance	25,656	25,656
Contributions to employee benefit plans	655,000	655,000
Total	11,843,193	9,746,961
Vote 5		
BILINGUALISM DEVELOPMENT PROGRAM		
Salaries and wages	508,800	437,645
Salary reserve	12,400	
Salary reserve (Lapsing)	4,800	
Operating costs		
Other	538,000	360,607
	1,064,000	798,252
Vote 10		
Grants and contributions as listed in the details of the Estimates		
Grants		
Bilingualism in the private sector	718,000	548,600
Language acquisition development	773,000	732,590
Contributions		
Bilingualism in education–Provinces	112,974,001	111,496,899
Bilingualism in education–Territories	300,000	258,010
Bilingualism in public administration	875,000	572,698
Special lapsing allotment	4,000,000	
	119,640,001	113,608,797
Stat.		
Contributions to employee benefit plans	55,000	55,000
	120,759,001	114,462,049
Vote 15		
ARTS AND CULTURE PROGRAM		
Salaries and wages	1,081,300	1,053,288
Salary reserve	15,300	
Salary reserve (Lapsing)	8,400	
Operating costs		
Other	2,445,000	2,321,207
	3,550,000	3,374,495
Vote 20		
Grants and Contributions as listed in the details of the Estimates		
Grants		
To the Father of The Confederation Building Trust	870,000	870,000
Arts and culture service–Research and support	627,000	619,311
To Massey Hall		
For the construction, expansion or improvement of the Performing Arts facilities in Canada	2,465,004	2,172,456
To Newfoundland to commemorate the Twenty-Fifth Anniversary of the Province's entry into Confederation	500,000	500,000
Contributions–Association for the Export of Canadian Books	420,000	420,000
	4,882,004	4,581,767
Stat.		
Contributions to employee benefit plans	95,000	95,000
	8,527,004	8,051,262
Vote 25		
EDUCATION SUPPORT PROGRAM		
Salaries and wages	637,900	597,245
Salary reserve	10,600	
Salary reserve (lapsing)	6,500	
Operating costs		
Other	545,000	512,816
Grants		
To the Canada Studies Foundation	180,000	180,000
To The Social Science Research Council	70,000	60,000
	1,450,000	1,350,061
Stat.		
Post-Secondary Education Adjustment Payments to the Provinces pursuant to Part VI of the Federal-Provincial Fiscal Arrangement Act, 1972	534,992,871	534,992,871
Stat.		
Contributions to employee benefit plans	75,000	75,000
	536,517,871	536,417,932

Special Distribution of Expenditures Maintained under Authority of Treasury Board–*Continued*

	Allotments	Expenditures
	$	$
SECRETARY OF STATE–*Concluded*		
Vote 30		
TRANSLATION PROGRAM		
Salaries and wages	22,773,900	22,612,711
Salary reserve		
Salary reserve (Lapsing)	235,100	
Operating costs		
Other	6,419,000	6,393,692
Grants–To Universities training	116,000	104,000
	29,544,000	29,110,403
Stat.		
Contributions to employee benefit plans	2,686,000	2,686,000
	32,230,000	31,796,403
Vote 35		
CITIZENSHIP PROGRAM		
Salaries and wages	8,643,100	8,279,567
Salary reserve	198,400	
Salary reserve (lapsing)	90,300	
Special salary reserve (National capital hosting)	103,200	
Operating costs		
Multiculturalism	1,919,000	1,412,019
Citizenship participation–Voluntary organizations	190,000	160,274
International Women's Year	177,001	176,863
Other	3,351,000	3,270,469
Student community services (TB Vote 10)	660,000	598,992
Hostel program (TB Vote 10)	250,000	197,368
Special lapsing allotment	190,000	
	15,772,001	14,095,552
Vote 40		
Grants and Contributions as listed in the detail of the Estimates		
Grants		
Citizenship promotion	366,901	257,200
Group understanding and human rights	140,000	135,440
Citizenship participation–Voluntary organizations Citizenship promotion	847,100	841,810
International Women's Year	755,000	752,398
Student community services (TB Vote 10)	6,410,000	6,237,220
Citizenship participation–Native peoples citizenship promotion	5,377,000	5,176,461
Native communication Core funding	7,755,000	7,569,966
Multiculturalism citizenship promotion	2,735,000	2,493,769
Immigrant orientation–Citizenship promotion	31,000	31,000
Official language minority groups	3,025,000	3,022,230
Canadian identity and unity–Provinces and voluntary agencies	2,001,500	1,794,585
Summer student travel and exchange (TB Vote 10)	409,000	407,558
Hostel program (TB Vote 10)	988,000	919,136
Contributions		
Immigrant orientation language instruction	1,130,000	1,130,000
Language texts	193,000	158,115
Canadian identity and unity	2,002,500	1,980,947
Special lapsing allotment	810,000	
	34,976,001	32,907,835
Stat.		
Contributions to employee benefit plans	1,032,000	1,032,000
Stat.		
Refund of previous years revenue	2,626	2,626
	51,782,628	48,038,013
Total	$761,659,697	$748,512,620
SOLICITOR GENERAL		
Salaries and wages	3,700,100	3,696,001
Operating costs	4,233,000	3,400,254
Grants and contributions	965,000	861,958
Total	8,898,100	7,958,213
Vote 5		
Correctional Services		
Penitentiary Service–Operating expenditures		
Operating costs allotment	158,857,700	152,102,454
Grants to authorized after-care agencies	514,000	514,000
	159,371,700	152,616,454
Vote 10		
Penitentiary service–Capital expenditures		
Capital costs allotment	50,971,003	29,423,895
Vote 15		
National Parole Board–Operating expenditures		
Operating costs allotment	17,381,500	17,035,425
Stat.		
Pensions and other employee benefits	38,271	38,271
Stat.		
Contributions to employee benefit plans	14,111,000	14,111,000
Stat.		
Write-off of active assets	2,619	2,619
	241,876,093	213,227,664
Royal Canadian Mounted Police		
Vote 20		
LAW ENFORCEMENT PROGRAM		
Law enforcement–		
Operating expenditures		
Special 1975-76 salary reserve	1,485,000	1,485,000
Salary adjustment reserve (Public servants)	648,447	648,447
Salary adjustment reserve (Members of the Force)	14,200,000	14,200,000
Salaries and wages	248,866,553	254,613,592
Grant to the RCM Police Veterans' Association	2,500	2,500
Grant to the International Association of Chiefs of Police	1,000	1,000
Operating costs allotment	82,701,054	85,989,073
Transfer from Treasury Board Vote 5, Contingencies	9,431,000	9,431,000
Transfer from Treasury Board Vote 15, bilingualism	135,000	135,000
Supplementary Estimates A	8,992,200	8,992,200
	366,462,754	375,497,812
Less: Amount recoverable (Maximum 125%–$117,980,000)	94,384,000	108,966,854
	272,078,754	266,530,958
Law enforcement–		
Capital expenditures		
Capital costs allotment	36,025,000	35,976,815
Supplementary Estimates A	3,882,900	3,882,900
	39,907,900	39,859,715
Total, Department	$562,760,847	$527,576,550
TRANSPORT		
HEADQUARTERS PROGRAM		
Minister of Transport–Salary and motor car allowance	25,656	25,656
Refunds of amounts credited to revenue in previous years	47,620	47,620
Contributions to employee benefit plans	1,489,000	1,489,000
Salaries and wages allotment	13,320,000	13,137,203
Operating costs allotment	10,353,183	10,147,193
Bilingualism allotment	229,900	192,400
Special salary reserve allotment	130,000	
Capital costs allotment	3,600,000	3,538,577
Special lapsing allotment	5,000,000	
	34,195,359	28,577,649
Less: Estimated revenue	2,710,182	2,710,182
	31,485,177	25,867,467

Special Distribution of Expenditures Maintained under Authority of Treasury Board–*Continued*

	Allotments	Expenditures
	$	$
TRANSPORT – *Concluded*		
MARINE TRANSPORTATION PROGRAM		
Contributions to employee benefit plans	8,493,000	8,493,000
Salaries and wages allotment	80,534,000	79,055,994
Bilingualism allotment	276,885	253,646
Ship repair allotment	7,630,000	7,624,775
Maintenance dredging allotment	1,186,200	201,825
Other operating costs	62,882,849	62,778,314
Grants and contributions	31,216	17,514
Capital costs	40,781,000	40,701,444
Special clean-up costs	972,000	911,744
Special capital lapsing	2,206,001	
Federal Court Awards	748,163	748,163
Refunds of amounts credited to revenue in previous years	1,588	1,588
	205,742,902	200,788,007
Less: Estimated revenue	14,692,264	14,692,264
	191,050,638	186,095,743
AIR TRANSPORTATION PROGRAM		
Grants		
Grant to Royal Canadian Flying Clubs Association	10,000	10,000
Grants to flying clubs, schools and instructors	50,000	41,149
Contributions		
Contributions towards the operation of municipal and other airports	4,379,000	4,268,168
Contributions to assist in the construction of/or improvements at feeder airports	685,000	147,862
Contributions to assist in the establishment or improvement of local airports and related facilities	1,750,000	1,467,573
Operating subsidy Toronto Island airport	170,000	170,000
Payments to other governments or international agencies for operation and maintenance of airports, air navigation and airways facilities	565,000	504,355
Payments to an international agency for the operation and maintenance of the aerostat coordination office	15,000	12,545
Contributions to flight safety foundation	1,000	1,000
Payments to former owners of expropriated properties at Mirabel, Quebec	2,400,000	1,709,759
Contributions to employee benefit plans	20,309,000	20,309,000
Salary allotment	192,026,753	189,087,825
Operating cost allotment	105,701,724	103,929,544
"X" budget operating	3,447,000	
Bilingualism allotment	550,700	
Capital expenditures	104,940,498	104,883,393
"X" budget capital	6,900,000	
Sky West Project cancelled	2,131,000	
	446,031,675	426,542,173
Less: Estimated revenues	103,026,000	103,025,825
	343,005,675	323,516,348
SURFACE TRANSPORTATION PROGRAM		
Salary adjustment reserve allotment	47,000	
Special 1975-76 salary reserve allotment	36,290	
Salaries and wages	3,845,710	3,542,761
Operating cost allotment	105,642,000	104,127,072
Special lapsing allotment	13,000,000	
Special clean-up allotment	500,000	239,088
Capital cost allotment	18,310,001	15,790,360
Special lapsing allotment	12,000,000	
Contributions to municipalities to assist in a program of railway relocation	3,000,000	1,468,804
All other grants and contributions	78,171,000	50,722,171
Payment to the Canadian National Railway Company in respect of the termination of the collection of tolls on the Victoria Bridge, Montreal	1,142,388	1,142,388
Contributions to employee benefit plans	415,000	415,000
	236,109,389	177,447,644
TRANSPORTATION DEVELOPMENT AGENCY PROGRAM		
Salaries and wages allotment	2,110,000	1,361,618
Operating costs allotment	10,547,011	9,482,295
Grants and contributions allotment	1,205,000	875,529
Special lapsing allotment	1,700,000	
Special salary reserve allotment	22,000	
Salary adjustment reserve allotment	28,000	
Contributions to employee benefit plans	245,000	245,000
	15,857,011	11,964,442
Less: Estimated revenue	416,011	416,011
	15,441,000	11,548,431
Total	817,091,879	724,475,633
Canadian National Railways		
Payment to the Canadian National Railway Company to be applied by the Company in payment of the deficit arising in the Calendar Year 1975 in respect of the Canadian National Railways System	35,000,000	16,367,907
Northern Transportation Company Limited		
Payment to the Northern Transportation Company Limited to defray the excess of costs over revenues of the 1975 Keewatin resupply operation	800,000	771,108
St Lawrence Seaway Authority		
Welland Canal Deficit		
Net operating deficit	19,910,000	17,552,807
Loan interest	22,950,000	22,661,597
Entrusted Canals		
Net operating deficit	1,430,000	1,361,051
Payment to Authority of amount equal to proceeds from sale of property and paid into the Consolidated Revenue Fund	66,548	66,548
	44,356,548	41,642,003
Total, Department	$897,248,427	$783,256,651
TREASURY BOARD		
Vote 1		
CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM		
Program expenditures		
Salaries and wages allotment	16,489,816	16,373,866
Operating costs allotment	8,158,900	8,022,489
Grants and contributions	90,100	90,100
	24,738,816	24,486,455
Vote 5		
GOVERNMENT CONTINGENCIES PROGRAM		
Program expenditures		
Operating	119,432,684	148,049
Vote 20		
EMPLOYER CONTRIBUTION TO EMPLOYEE BENEFIT PLANS PROGRAM		
Program expenditures		
Operating	97,141,001	97,140,400
Total	$241,312,501	$121,774,904
VETERANS AFFAIRS		
Vote 1		
ADMINISTRATION PROGRAM		
Salaries and wages	5,105,050	
Special 1975-76 salary reserve	53,450	
Salary adjustment reserve	91,499	
Operating costs	1,569,000	
Supplementary Estimates A	1	
Treasury Board Vote 15, Public Service bilingualism	48,960	
	6,867,960	6,582,024

Special Distribution of Expenditures Maintained under Authority of Treasury Board–*Concluded*

	Allotments	Expenditures
	$	$
VETERANS AFFAIRS–*Concluded*		
Vote 1–*Concluded*		
Stat.		
Minister of Veterans Affairs salary and motor car allowance	25,656	25,656
Contributions to employee benefit plans	613,000	613,000
	7,506,616	7,220,680
Vote 5		
WELFARE SERVICES PROGRAM		
Salaries and wages	673,540	
Operating costs	110,159	
Supplementary Estimates A	1	
Supplementary Estimates B	1	
	783,701	777,020
Vote 10		
Grants and contributions	173,676,999	
Supplementary Estimates B	1	
	173,677,000	172,701,976
Vote 15		
Salaries and wages	10,084,440	
Special 1975-76 salary reserve	103,740	
Salary adjustment reserve	185,819	
Operating costs	1,908,000	
Reserved allotment	106,000	
Supplementary Estimates A	1	
Treasury Board Vote 15, Public Service bilingualism	18,150	
	12,406,150	11,767,407
Vote 20		
Assistance in accordance with the Assistance Fund Regulations	11,342,000	
Special Housing Assistance for veterans	50,000	
Grant to Army Benevolent Fund	18,000	
Grant to Royal Canadian Legion	9,000	
Grant to Canadian Veterans Association of the United Kingdom	1,000	
Commonwealth War Graves Commission	1,150,000	
United Nations Memorial Cemetery in Korea	15,000	
Other grants allotment	2,012,499	
Supplementary Estimates A	1	
	14,597,500	13,721,692
Stat.		
Contributions to employee benefit plans	1,262,000	1,262,000
Expenditures	1,697,581	1,697,581
	2,959,581	2,959,581
	204,423,932	201,927,676
Vote 25		
PENSIONS PROGRAM		
Salaries and wages	309,922	
Special 1975-76 salary reserve	3,210	
Salary adjustment reserve	13,468	
Operating costs	16,400	
	343,000	324,135
Vote 30		
Salaries and wages	5,941,346	
Special 1975-76 salary reserve	62,520	
Salary adjustment reserve	131,134	
Operating costs	1,253,000	
Treasury Board Vote 15, Public Service bilingualism	12,690	
Supplementary Estimates B	1	
	7,400,691	7,180,312
Vote 35		
Compensation for loss of earnings	65,000	
Grants allotment	347,181,003	
	347,246,003	346,552,817
Stat.		
Contributions to employee benefit plans	751,000	751,000
	355,740,694	354,808,264
Vote 40		
BUREAU OF PENSIONS ADVOCATES PROGRAM		
Salaries and wages	1,752,219	
Special 1975-76 salary reserve	17,920	
Salary adjustment reserve	15,861	
Operating costs	120,000	
	1,906,000	1,851,517
Stat.		
Contrbutions to employee benefit plans	204,000	204,000
	2,110,000	2,055,517
Vote 45		
TREATMENT SERVICES PROGRAM		
Salaries and wages	63,977,000	
Operating costs	20,883,999	
Treasury Board Vote 15, Public Service bilingualism	67,300	
Grants and contributions	3,742,000	
Supplementary Estimates B	1	
Allotment from TB Vote 5	3,909,300	
	92,579,600	90,419,707
Vote 50		
Capital cost allotment	8,743,803	8,447,304
	8,743,803	8,447,304
Stat.		
Contributions to employee benefit plans	7,309,000	7,309,000
	108,632,403	106,176,011
Vote 55		
VETERANS' LAND ACT PROGRAM		
Salaries and wages	6,149,888	
Special 1975-76 salary reserve	63,321	
Salary adjustment reserve	118,927	
Operating costs	1,338,412	
Treasury Board Vote 15, Public Service bilingualism	10,900	
Grant allotment	25,000	
	7,706,448	7,044,388
Stat.		
Contributions to employee benefit plans	724,000	724,000
Expenditures	4,452,830	4,452,830
	12,883,278	12,221,218
Total	$691,296,923	$684,409,366

Names of Members of Commissions and Rates of Pay

COMMUNICATIONS

Canadian Radio-Television Commission

The Commission was established under Part II of the Broadcasting Act, c 25, 1968, and consists of five full-time members and ten part-time members to be appointed by the Governor in Council.

Section 9 of the Act provides that the full-time members be paid a salary to be fixed by the Governor in Council and that part-time members be paid such fees as are fixed by by-laws of the Commission while attending a meeting of the Commission or any committee thereof or at public hearings before the Commission that they are requested by the Chairman to attend. By-Law No 8 of the Commission provides that part-time members be paid a fee of $200 per diem.

Full time members: H J Boyle Ottawa, Ont, J Hylton Ottawa, Ont, P Juneau Ottawa, Ont, Mrs P Pearce Ottawa, Ont, R Therrien Ottawa, Ont.

Part-time members: H Bower Regina, Sask, A H Cormier Moncton, N B, J de la Chevrotière Quebec, Que, Dr N Frye Toronto, Ont, Mrs R A Gower Vermon, B C, J Hebert Montreal, Quebec Que, R B Land Downsview, Ont, D McDougall Halifax, N S, J Shanski Winnipeg, Man, Dr G Thomas St Anthony, Nfld.

CONSUMER AND CORPORATE AFFAIRS

Restrictive Trade Practices Commission

J J Quinlan Chairman $40,750, L A Couture Vice Chairman $38,250, R S MacLellan Member $37,250, F Roseman Member $37,250, E C Savage Secretary $34,691.

Food Prices Review Board

Mrs B A Plumptre Chairman $40,000. The following commissioners received $200 per day each to a maximum of $20,000 per year, plus payment of actual and reasonable expenses in accordance with the Treasury Board Travel Directives incurred while travelling on Board business: Mrs E A Root, Dr G L Burton, B Meloche, N W Thompson.

ENVIRONMENT

Canada–Norway Sealing Commission

Members of this Commission receive per diem rate of $75. J W Carroll, Dr H D Fisher, K Henriksen, Dr M P Shepard.

Canadian Environmental Advisory Council

Members of this Council receive per diem rate of $75. Dr D A Chant, Dr P Dansereau, Dr H E Duckworth, I K Fox, Dr P Garique, E Gourdeau, Dr R H Hall, Dr F K Hare, Dr I McTaggart-Cowan, D F Miller, Dr N H Morse, Dr J P Nowlan, Dr A Porter.

Canadian Fisheries Advisory Council

Members of this Council receive per diem rate of $75. J Atheah, Bernard Blais, Douglas Corbridge, Samuel Corkum, M K Eriksen, Dr Henri Faure, W L Freeze, W E MacInnes, D F Miller, W O Morrow, J Mullally, R I Nelson, L J Omstead Jr, R Prince, Paul Russell, Dr Sol Sinclair.

Canadian Forestry Advisory Council

H W Beall receives a per diem rate of $100. Other members of this Council receive per diem rate of $75. H W Beall, M Duchesneau, S M Hamilton, J W Ker, T S Lussier, W R Parks, M Perron, R G Rogers, R G Steele, J S Stokes, R G Willeston.

Fisheries Prices Support Board

Members of this Board receive per diem rate of $75. Bernard Blais, J B Buchanan, G L Grant, K F Harding, J B Morrow, P P Russell.

Fisheries Research Board of Canada

Members of this Board receive per diem rate of $75. Dr Louis Berlinguet, Dr J E Blanchard, Mrs Marion Brechin, Dr R D Connor, K F Harding, Dr D R Idler, D N Kendall, I H Langlands, Dr P A Larkin, Barry McMillan, Dr A W H Needler, Professor Keith Ronald, Paul Russell, Dr S Sinclair, Dr P C Trussell, Dr R J Uffen.

Inter-American Tropical Tuna Commission

Members of this Commission receive per diem rate of $75. N S Tibbo, G E Waring, E B Young.

International Council for the Exploration of the Sea

Members of this Council receive per diem rate of $75. Dr W L Ford, Dr C R Main, Dr J R Weir.

International Commission for the Northwest Atlantic Fisheries

Members of this Commission receive per diem rate of $75. G Etchegarry, K Henriksen, Dr A W H Needler, Dr M P Shepard.

International Commission for the Conservation of Atlantic Tuna

Members of this Commission receive per diem rate of $75. Dr M P Shepard, G E Waring, E B Young.

International Great Lakes Fisheries Commission

Members of this Commission receive per diem rate of $75. E W Burridge, F E J Fry, C J Kerswill, K H Loftus.

International North Pacific Fisheries Commission

Members of this Commission receive per diem rate of $75. J Cameron, C R Levelton, D R Miller, R A Pierce, Dr M P Shepard.

International Pacific Halibut Commission

Members of this Commission receive per diem rate of $75. C R Levelton, R W Millerd, J T Prince.

International Pacific Salmon Fisheries Commission

Members of this Commission receive per diem rate of $75. R Haig-Brown, W R Hourston, R I Nelson.

International North Pacific Fur Seal Commission

Members of this Commission receive per diem rate of $75. E B Young.

International Whaling Commission

Members of this Commission receive per diem rate of $75. Dr W R Martin, Dr W M S Sprules.

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT

Historic Sites and Monuments Board of Canada

Under Authority of P C 1969-2/1876 dated October 1, 1969 per diem rates of $100 were paid to the following members: Rev F W P Bolger, J M S Carlless, A Desilets, L Harris, M La Terreur, J H Leger, M E Prang, J E Roe, B Napier Simpson Jr, D E Smith, L H Thomas and P B Waite.

Names of Members of Commissions and Rates of Pay – *Continued*

INDUSTRY, TRADE AND COMMERCE

General Adjustment Assistance Board

Members: D N Kendall, M M Koerner. Per diem for these members is $150 for each day that he is engaged in the business of the Board and reasonable accountable expenses incurred in connection therewith.

Textile and Clothing Board

Members: J D Campbell, J J St Laurent. Per diem for these members is $175 for each day that he is engaged in the business of the Board and reasonable accountable expenses incurred in connection therewith.

Metric Commission

Chairman: $43,750 S M Gossage (period 1 April 1975 to 31 January 1976), C M Bolger (period 1 February 1976 to 31 March 1976). Members: M Archer, L H Charter, A D Cohen, P Demers, A J Groleau, D D Morris, R Parent, B E Robinson, T A Somerville, E G Steele, J E Thomas, A S Tirrell, G L Draeske, W M Hall, C J Laurin, D R B McArthur, J O Wright. Per diem for these members is $150 for each day that he is engaged in the business of the Commission and reasonable accountable expenses incurred in connection therewith.

Commission on Prairie Grain Handling and Transportation

Chief Commissioner: Honourable E Hall. Commissioners: R H Cowan, R E Forbes, R Lehr, L Stewart. Per diem for the Chief Commissioner is $300 and for the Commissioners is $250 for each day that he is engaged in the business of the Commission and reasonable accountable expenses incurred in connection therewith, plus $50 per day (non-accountable expense allowance) for hotel and living expenses while absent from his headquarters area.

LABOUR

Commission of Inquiry pursuant to Section 205 of Part V of the Canada Labour Code (Industrial Relations) concerning all aspects of pension plans of Railway Companies whose industrial relations are governed by the Canada Labour Code (Part V). Commissioner N A Hall, per diem $200.

Commission of Inquiry pursuant to subsection 62(1) of Part III of the Canada Labour Code concerning employment practices related to duties, functions and responsibilities of country elevator managers in the provinces of Ontario, Manitoba, Saskatchewan, Alberta and British Columbia. Commissioner J S Gunn, per diem $200.

Commission of Inquiry pursuant to Section 86 of Part IV of the Canada Labour Code concerning the circumstances of a fire and explosion that occurred on October 3, 1975 in the workhouse of the elevators of Burrard Terminals Limited at 357 Low Level Road, in Vancouver, British Columbia. Commissioner W D Finn, per diem $250.

Commission of Inquiry pursuant to subsection 62(1) of Part III of the Canada Labour Code concerning employment practices related to hours of work at the Atomic Energy of Canada Limited, Cape Breton, Nova Scotia. Commissioner L O Clarke, per diem $200.

MANPOWER AND IMMIGRATION

Commission of Inquiry relating to the Department of Manpower and Immigration

Chairman Madame Justice L'Heureux – C Dube may be paid for expenses up to $900 per month.

Immigration Appeal Board

The Board consists of Chairman J V Scott, Vice-Chairman C M Campbell, Vice-Chairman J P Houte, Members U Benedetti, F Glogowski, G Legare, Mrs R Tremblay, and A B Weselak, all paid on an annual basis.

PRIVY COUNCIL

Indian Claims Commission

Commissioner L I Barber received payment at a per diem rate of $200

EXPENSES OF THE INDIAN CLAIMS COMMISSION

		Estimates	Allotments	Expenditures
Expenses	(12)	$472,000	$377,000	$373,535

P C 1969-2405, December 19, 1969, authorized the appointment of Dr Lloyd Barber as a commissioner, under Part I of the Inquiries Act to inquire into, study and report on how the second and third classes of Indian claims may best be adjudicated, to consult with authorized representatives of the Indians and,

(a) to receive and study the grievances arising in respect of:
  (i) the performance of the terms of treaties and agreements formally entered into by representatives of the Indians and the Crown; and
  (ii) the administration of moneys and lands pursuant to schemes established by legislation for the benefit of the Indians;
(b) to recommend measures to be taken by the Government of Canada to provide for the adjudication of the claims received that he considers can be demonstrated to require special action in relation to any group or groups of Indians; and
(c) to advise as to categories of claims that, in his judgement, ought to be referred to the courts or to any special quasijudicial or administrative bodies that he recommends as being desirable for adjudication of special awards.

The Order in Council also authorized the commissioner to exercise all the powers conferred on him by Section 11 of the Inquiries Act; to adopt such procedures and methods and to make such rules, including rules establishing time limits for the reception of claims, that he deems expedient for the proper conduct of his inquiry and study and to sit at such times and places as he may decide; to engage the services of such counsel, advisers and staff as he may require at rates of remuneration approved by the Treasury Board and to secure such advice and assistance as he may require from the service of Canada; to propose measures for the consideration of the Governor in Council that, in his opinion, would facilitate the conduct of his consultation, inquiry and study; report to the Governor in Council with all reasonable despatch, and file with the Dominion Archivist his papers and records as soon as reasonably may be after conclusion of his inquiry and study.

P C 1974-835 April 9, 1974, authorized payment to the Commissioner of an honorarium of $200 per day while on duty as Commissioner of the Inquiry.

A classification of expenditures follows:

Salaries and wages	$135,433
Commissioner's honoraria	51,600
Travelling expenses	46,536

Names of Members of Commissions and Rates of Pay–*Continued*

PRIVY COUNCIL–*Continued*

Indian Claims Commission–*Concluded*

Local transportation	393
Telephones and telegrams	21,498
Postage	749
Professional and special services	75,176
Rental	8,040
Purchased, repair and upkeep	496
Stationery and office supplies	31,367
Freight, express and cartage	105
Acquisition of furniture and equipment	748
Entertainment	1,386
All other expenditures	8
	$373,535

Commission of Inquiry into the Marketing of Beef

Commissioners Maxwell W Mackenzie; Mrs Lydia Patry-Cullen; Dr H U Harries received payment at a per diem rate of $250 and living allowance at a per diem rate of $65.

EXPENSES OF THE COMMISSION OF INQUIRY INTO THE MARKETING OF BEEF

		Estimates	Allotments	Expenditures
Expenses	(12)	$650,000	$627,000	$626,913

P C 1975-1, dated January 6, 1975.

The Committee of the Privy Council, on the recommendation of the Prime Minister, advise that, pursuant to Part I of the Inquiries Act, Maxwell Weir Mackenzie, Lydia Patry-Cullen and Hu Harries be appointed Commissioners under Part I of the Inquiries Act to hold a public inquiry covering all beef and veal marketed within Canada and

(a) to examine the organization and methods of operation of the marketing system for all grades of beef and veal including all live cattle, calves and carcass beef and veal sold within Canada whether imported or domestically produced taking into account:
  (i) each step in the distribution and processing system; and
  (ii) any geographical differences in the marketing system;
(b) to examine the price setting mechanisms for all beef and veal sold in Canada, including the nature and extent of the price spreads which exist among the various elements of the marketing system;
(c) to examine the number of intermediaries in the system and the nature of the services they render;
(d) to report on the overall effectiveness of the marketing system including both the reasonableness of the costs incurred and of the price spreads which occur at each level and over the entire system;
(e) to submit to the government as soon as possible such recommendations as it may deem fit for improving the marketing of beef and veal in Canada.

THE COMMITTEE further advises that

(a) Maxwell Weir Mackenzie be designated Chairman of the Commission;
(b) the Commissioners may engage the services of such staff and technical advisers as they deem necessary or advisable and also the services of counsel to aid and assist them in their inquiry at such rates of remuneration and reimbursement as may be approved by the Treasury Board;
(c) the Commissioners may adopt such procedures and methods as they may from time to time deem expedient for the proper conduct of the Inquiry; may sit at such time and at such places as they may decide from time to time.

A classification of expenditures follows:

Salaries and wages	$194,657
Commissioners' honoraria	126,562
Travelling expenses	55,963
Local transportation	791
Freight, express and cartage	444
Postage	490
Telephones and telegrams	7,286
Advertising	32,808
Professional and special services	189,525
Rental	5,811
Purchased, repair and upkeep	2,141
Stationery and office supplies	2,065
Printing of reports	3,895
Acquisition of furniture and equipment	3,392
Entertainment	1,014
All other expenditures	69
	$626,913

Royal Commission on Corporate Concentration

Commissioner Robert B Bryce received payment at the rate of $5,619 quarterly and actual travel expenses. The per diem rate authorized was $250 but this quarterly rate was the maximum earnings allowed pursuant to Section 17 of the Public Service Superannuation Act at the time of his appointment.

Commissioners Pierre Nadeau; Robert W V Dickerson received payment at a per diem rate of $250 and living allowance at a per diem rate of $65.

EXPENSES OF ROYAL COMMISSION ON CORPORATE CONCENTRATION

		Estimates	Allotments	Expenditures
Expenses	(12)	$1,100,000	$948,000	$893,450

P C 1975-879, dated 22 April 1975.

WHEREAS the Committee of the Privy Council have had before them a report from the Prime Minister representing that it is desirable to cause an inquiry to be made into and concerning the concentration of corporate power in Canada.

The Committee, therefore, on the recommendation of the Prime Minister, advise that Robert Broughton Bryce, Esquire, of the City of Ottawa in the Province of Ontario, be appointed a Commissioner under Part I of the Inquiries Act to inquire into, report upon, and make recommendations concerning:

(a) the nature and role of major concentrations of corporate power in Canada;
(b) the economic and social implications for the public interest of such concentrations; and
(c) whether safeguards exist or may be required to protect the public interest in the presence of such concentrations.

The Committee further advise that the Commissioner:

1. may exercise all the powers conferred upon him by Section 11 of the Inquiries Act and be assisted to the fullest extent by government departments and agencies;
2. may adopt such procedure and methods as he may from time to time deem expedient for the proper conduct of the inquiry and sit at such times and in such places in Canada as he may decide from time to time;
3. may engage the services of such counsel, staff, clerks and technical advisers as he may require at rates of remuneration and reimbursement to be approved by the Treasury Board; and

Names of Members of Commissions and Rates of Pay–*Continued*

PRIVY COUNCIL–*Concluded*

Royal Commission on Corporate Concentration–*Concluded*

4. shall report to the Governor in Council with all reasonable despatch, and file with the Privy Council Office the papers and records of the Commission as soon as reasonably may be after the conclusion of the inquiry.

P C 1975-999, 1 May 1975, appointed Messrs Pierre Nadeau and Robert W V Dickerson as commissioners and designated Mr Robert B Bryce as Chairman of the Commission.

P C 1975-8/1366, 12 June 1975, authorized payment to the Commissioners of an honorarium of $250 per day while on duty as Commissioners of the Commission.

A classification of expenditures follows:

Salaries and wages	$203,191
Commissioners' honoraria	61,419
Travelling expenses	50,986
Local transportation	2,571
Freight, express and cartage	1,441
Postage	1,144
Telephones and telegrams	7,654
Advertising	47,761
Professional and special services	424,135
Rental	15,030
Purchased, repair and upkeep	7,038
Stationery and office supplies	27,134
Acquisition of furniture and equipment	41,094
Entertainment	2,844
All other expenditures	8
	$893,450

Public Service Staff Relations Board

Names of full-time members of the Board: J Finkleman, Chairman; J H Brown, Vice-Chairman (appointed Dec 1, 1975); M Falardeau-Ramsay, Deputy Chairman; G E Gauthier, Deputy Chairman (appointed Oct 1, 1975); E B Jolliffe, Deputy Chairman (appointed Oct 1, 1975); L Mitchell, Deputy Chairman (appointed Jan 15, 1976); S Frankel, Board Member (appointed Jan 26, 1976); J C Mayes, Board Member (appointed Jan 26, 1976); D G Pyle, Board Member (appointed Jan 26, 1976); part-time members of the Board: C E Anshelm; R Doucet; S Frankel (full-time after Jan 25, 1976); E Gosselin; L Hemsworth; A L Hepworth; E O'Connor; D G Pyle (full-time after Jan 25, 1976); *part-time members of the Board, (Arbitration): R Lippe; Dr A W R Carrothers; *part-time members of the Board, (Adjudication): R D Abbott; D M Beatty; G DesCoteaux; P Garant; R Laperriere; A Montpetit; K E Norman; C G Simmons; J C Smith; D C Stanley; P Verge; J F W Weatherill; P A Lachapelle (appointed Jan 1, 1976); R Tremblay, Deputy Chairman (appointed Dec 1, 1975).

REGIONAL ECONOMIC EXPANSION

The following members of the Canadian Council on Rural Development were paid per diem rates of $100: J A Abramson, H R Baker, G W Braithwaite, T Brewis, T R Carter, P E Charron, C E Clark, A H Cormier, M Daneau, W P Dieter, G Henderson, W A Jenkins, R F Johnson, D Kirk, R Laforest, W D Lea, F X Legare, D V Love, E S McLean, N H Morse, W S Neal, S Nousiainen, E Potter, N R Richards, A D Robertson, D Snowden, M R Wilson.

SCIENCE AND TECHNOLOGY

National Research Council of Canada

The full-time members of Council were: W G Schneider, W A Cummings, B A Gingras, R D Hiscocks, J D Keys; the part-time members eligible to receive a per diem rate of $100, plus travelling and other expenses for any period during which he performed duties on behalf of the Council in addition to his ordinary duties as a member thereof, were: *O C W Allenby, *A D Booth, ***A N Bourns, G G Cloutier, ***C A Dagenais, T Gouin Decarie, ***L M Duckie, J S Dupre, *D A Eisenhower, R Fafard, *G Gascon, P Grenier, R R Haering, ***J M Ham, *R H Haynes, J S MacDonald, V N Mackiw, **D E Munn, ***D D Munroe, P N Nikiforuk, **H W Quinn, M E Spencer, ***J C R Warren.

SECRETARY OF STATE

National Film Board

Names of Members: A Lamy, Chairman; Mrs Roma Franko, Vice-Chairman; A G S Griffin; D I Fortier; A W Johnson; D Snowden; L Picard (term expired August 1, 1975 upon his resignation from CBC); J Wasserman; Jean Gascon; Gordon Osbaldeston.

Members received travelling and living expenses incurred in connection with the business of the Board, and fees paid were: Each member of the Board other than the Chairman, the Vice-Chairman, or a member of the public service was paid of fee of $125 per diem for each meeting of the Board attended and $125 per diem for travelling time the day prior to and the day subsequent to such meeting, and the Vice-Chairman was paid a fee of $300 for the first day and $125 per diem for travelling time the day prior to and the day subsequent to such meeting.

National Museums of Canada

Board of Trustees–

The following members received travelling and other expenses when engaged on business of the Board and a fee of $125 per diem for each day they attended meetings of the Board or of any committee of the Board, unless in receipt of a salary fixed by the Governor in Council or the Treasury Board: G Ignatieff, A Bachand, L Simard, S Weaver, J des Gagniers, M P LaBreque, M Tellier, M Meagher, W E Beckel, J R Longstaffe, R H Kroft, G Markle, C Lussier, W G Schneider.

Visiting Committee–

The following members received travelling expenses and a per diem of $125 for each day they attended meetings: B Appel, C Baillargeon, M M Corbeil, A Colville, R W Finlayson, M J des Gagniers, J R Longstaffe, M L Simard, C Wiens, M Hobbs, G Vickers.

Consultative Committee–

The following members received travelling expenses and a per diem of $125 for each day they attended meetings: A Bachand, Prof L C Bliss, M Blanchard, M Dansereau, Dr P Fry, G James, L Lazarowich, M Lyall, P Swann.

*(Appointed 15-5-75)
**(Appointed 5-6-75)
***(Resigned 1-4-75)

*The Act to amend the Public Service Staff Relations Act which was proclaimed effective October 1, 1975, appointed the Chairman and Alternate Chairman on a part-time basis of the Public Service Arbitration Tribunal as part-time members of the Board. Similarly Public Service Grievance Adjudicators were appointed part-time members of the Board.

The rate of pay for part-time members was $200 per day for each day they were engaged on the work of the Board.

Names of Members of Commissions and Rates of Pay–*Concluded*

SECRETARY OF STATE–*Concluded*

Representation Commissioner

By the Representation Act, 1974, Bill C-36, which came into force on December 31, 1974, the temporary suspension of the Electoral Boundaries Readjustment Act was repealed. The names of the members appointed pursuant to Section 5 of the Act are:

Newfoundland	–Chairman, Justice Nathaniel S Noel; members, Lt Commander H R Steele and Harvey Cole.
Nova Scotia	–Chairman, Justice Angus L MacDonald; members, A D Muggah and Kenneth F Langille.
Prince Edward Island	–Chairman, Justice John P Nicholson; members, J Francis MacMillan and Earle Kitchener Kennedy.
New Brunswick	–Chairman, Justice Henry E Ryan; members, Gwendolyn Black and Adelard Savoie.
Quebec	–Chairman, Justice François Chevalier; members, Dr D M Healy and François Drouin.
Ontario	–Chairman, Justice Campbell Grant; members, Prof Walter S Tarnopolsky and Justice F L Gratton.
Manitoba	–Chairman, Justice Robert Duval Guy; members, Dr Hugh H Saunderson and Charland Prud'homme.
Saskatchewan	–Chairman, Justice F W Johnson; members, Dr Norman Ward and Gordon L Barnhart.
Alberta	–Chairman, Justice Hugh J MacDonald; members, Hilda Wilson and W H MacDonald.
British Columbia	–Chairman, Justice J D Taggart; members, Dr Roderick Haig-Brown and Olive Woodley.
Northwest Territories	–Chairman, Justice G W Morrow; members, Nellie Cournoyer and Ross Payton.

Note: Mr Kenneth F Langille, Nova Scotia was appointed as a member of the Electoral Boundaries Commission for Nova Scotia in place of Mr R A Laurence, Q C, deceased.
Date of Mr Kenneth F Langille's appointment was September 23, 1975.

VETERANS AFFAIRS

The War Veterans Allowance Board consisted of C M Thompson chairman, J H Doucet deputy chairman, Mrs M D Cameron (appointed September 25, 1975), R W Fairclough (retired March 20, 1976), J M Favereau, E G Foote (retired August 15, 1975), D T McFarlane, H B Mersereau, F C White (appointed March 4, 1976), members.

The Pension Review Board consisted of R N Jutras chairman, M A Fullerton, J R Miquelon, W P Power, P E Renolds (retired March 12, 1976).

BUREAU OF PENSIONS ADVOCATES

D K Ward Chief Pensions Advocate

The Canadian Pension Commission consisted of A O Solomon chairman, J M Forman deputy chairman, A Bedard, L E Blais, P Boyce, J M Cameron, H J Clarke, E L Davey, L C Gibbery, R F L Hanna, D H Harrison (resigned April 14, 1975), J Hebda, C K H Kendall, D A Knight, R Labrosse, G C Lachance (appointed April 2, 1975), C Legault, M L MacFarlane, R M McDonald, E Morin, J B Morison (appointed September 25, 1975), Y Pare, R J Teillet, J L Thompson, J L Wightman, Commissioners.

Miscellaneous Statements

EXTERNAL AFFAIRS

DISTRIBUTION OF OPERATIONAL AND CAPITAL EXPENDITURES (1975-76)

	Personnel costs	Other operational	Total operational	Capital	Total
	$	$	$	$	$
Headquarters	28,648,912	17,662,272	46,311,184	3,247,955	49,559,139
DIPLOMATIC POSTS–					
Algeria	384,988	459,417	844,405	89,367	933,772
Arab Republic of Egypt	523,480	290,461	813,941	29,403	843,344
Argentina	297,921	230,299	528,220	64,927	593,147
Australia	431,240	257,216	688,456	189,054	877,510
Austria and Permanent Delegation to the Conference on Mutual and Balanced Forces Reduction	830,757	601,991	1,432,748	28,173	1,460,921
Bangladesh	176,458	190,730	367,188	33,944	401,132
Barbados	277,661	194,274	471,935	38,615	510,550
Belgium	1,525,492	1,913,261	3,438,753	238,490	3,677,243
Brazil	266,953	340,669	607,622	1,330,699	1,938,321
Britain	3,519,213	2,075,798	5,595,011	130,657	5,725,668
Cameroun	239,601	328,755	568,356	88,507	656,863
Chile	280,103	160,064	440,167	15,363	455,530
Columbia	179,540	244,947	424,487	41,692	466,179
Costa Rica	178,656	233,554	412,210	25,031	437,241
Cuba	434,343	261,028	695,371	69,492	764,863
Czechoslovakia	393,051	169,330	562,381	31,728	594,109
Denmark	393,376	215,020	608,396	34,978	643,374
Ethiopia	210,567	208,755	419,322	18,038	437,360
Finland	296,114	170,603	466,717	29,304	496,021
France	3,688,530	2,509,690	6,198,220	262,282	6,460,502
Germany	1,202,486	793,808	1,996,294	148,978	2,145,272
Ghana	298,047	223,357	521,404	110,693	632,097
Greece	526,261	224,712	750,973	31,689	782,662
Guatemala	84,666	112,157	196,823	13,000	209,823
Guyana	178,645	113,730	292,375	134,772	427,147
Haiti	179,983	180,056	360,039	205,308	565,347
Holy See	194,080	89,136	283,216	6,020	289,236
Hungary	246,714	247,973	494,687	104,097	598,784
India	767,746	553,428	1,321,174	81,165	1,402,339
Indonesia	324,759	245,943	570,702	44,002	614,704
Iran	442,047	527,548	969,595	76,467	1,046,062
Iraq	169,719	1,117,942	1,287,661	426,738	1,714,399
Ireland	169,400	187,259	356,659	32,271	388,930
Israel	494,490	580,944	1,075,434	184,508	1,259,942
Italy	1,123,175	613,379	1,736,554	109,999	1,846,553
Ivory Coast	402,820	589,823	992,643	79,187	1,071,830
Jamaica	346,034	336,384	682,418	51,419	733,837
Japan	1,533,848	1,400,642	2,934,490	1,356,102	4,290,592
Kenya	445,419	545,587	991,006	198,368	1,189,374
Korea	253,876	505,678	759,554	41,596	801,150
Lebanon	685,316	513,902	1,199,218	29,698	1,228,916
Malaysia	338,719	299,900	638,619	65,465	704,084
Mexico	565,427	400,357	965,784	18,304	984,088
Moracco	229,362	225,954	455,316	144,383	599,699
Netherlands	694,056	394,567	1,088,623	52,554	1,141,177
New Zealand	208,033	154,166	362,199	23,252	385,451
Nigeria	448,063	1,103,569	1,551,632	77,894	1,629,526
Norway	349,539	191,666	541,205	8,786	549,991
Pakistan	420,375	405,065	825,440	80,828	906,268
People's Republic of China	523,994	420,965	944,959	55,033	999,992
Peru	294,561	170,002	464,563	189,458	654,021
Philippines	155,484	248,505	403,989	8,444	412,433
Poland	490,206	421,361	911,567	74,525	986,092
Portugal	334,052	147,720	481,772	19,352	501,124
Rumania	200	53,981	54,181	56,615	110,796
Saudi Arabia	282,942	652,664	935,606	263,576	1,199,182
Senegal	346,148	324,708	670,856	53,110	723,966
Singapore	113,876	193,409	307,285	48,208	355,493
South Africa	231,786	148,073	379,859	29,699	409,558
Spain	432,991	254,865	687,856	85,656	773,512
Sri Lanka	165,902	111,241	277,143	23,070	300,213
Sweden	514,031	237,068	751,099	11,786	762,885
Switzerland	410,909	290,125	701,034	23,770	724,804
Tanzania	289,143	237,158	526,301	52,613	578,914
Thailand	309,473	261,341	570,814	145,428	716,242
Trinidad and Tobago	352,366	262,420	614,786	62,715	677,501
Tunisia	261,464	212,816	474,280	42,154	516,434
Turkey	282,658	210,141	492,799	36,613	529,412
Union of Soviet Socialist Republics	1,050,064	559,194	1,609,258	678,045	2,287,303

Miscellaneous Statements–*Continued*

EXTERNAL AFFAIRS–*Concluded*

DISTRIBUTION OF OPERATIONAL AND CAPITAL EXPENDITURES (1975-76)–*Concluded*

	Personnel costs	Other operational	Total operational	Capital	Total
	$	$	$	$	$
DIPLOMATIC POSTS–					
United States of America	3,477,448	1,952,878	5,430,326	100,516	5,530,842
Venezuela	334,889	229,775	564,664	12,189	576,853
Vietnam	29,790	11,038	40,828		40,828
Yugoslavia	572,189	404,002	976,191	56,680	1,032,871
Zaire	350,836	352,482	703,318	204,030	907,348
Zambia	186,834	216,185	403,019	141,242	544,261
CONSULAR POSTS–					
Atlanta, USA	194,156	221,468	415,624	10,392	426,016
Belfast, NI	24,999	19,431	44,430	4,813	49,243
Birmingham, UK	44,870	34,755	79,625	12,869	92,494
Bordeaux, France	248,802	159,184	407,986	9,785	417,771
Boston, USA	411,260	286,716	697,976	373,768	1,071,744
Buffalo, USA	135,322	177,654	312,976	127,495	440,471
Chicago, USA	300,151	316,236	616,387	53,917	670,304
Cincinnati, USA	16,444	10,585	27,029		27,029
Cleveland, USA	121,593	110,770	232,363	47,005	279,368
Dallas, USA	116,515	128,360	244,875	2,393	247,268
Detroit, USA	225,684	226,242	451,926	139,998	591,924
Dusseldorf, Germany	112,238	149,462	261,700	2,710	264,410
Glasgow, UK	66,190	33,854	100,044	1,216	101,260
Hamburg, Germany	121,768	110,443	232,211	3,803	236,014
Los Angeles, USA	361,794	447,488	809,282	11,726	821,008
Manchester, UK	45,464	55,773	101,237	507	101,744
Marseille, France	254,721	176,540	431,261	21,399	452,660
Melbourne, Australia	100,957	116,871	217,828	40,254	258,082
Milan, Italy	120,139	142,032	262,171	6,758	268,929
Minneapolis, USA	139,037	128,865	267,902	3,139	271,041
New Orleans, USA	150,772	91,260	242,032	403	242,435
New York, USA	867,474	947,572	1,815,046	25,341	1,840,387
Philadelphia, USA	92,975	162,126	255,101	24,732	279,833
Rio de Janeiro, Brazil	129,764	209,042	338,806	54,257	393,063
San Francisco, USA	383,587	333,566	717,153	7,984	725,137
San Juan, Puerto Rico	60,583	75,175	135,758	5,348	141,106
Sao Paulo, Brazil	75,082	129,528	204,610	37,389	241,999
Seattle, USA	204,570	217,497	422,067	22,653	444,720
Strasbourg, France	62,655	168,638	231,293	359,633	590,926
Stuttgart, Germany	113,715	67,305	181,020	6,399	187,419
Sydney, Australia	285,216	481,669	766,885	645,028	1,411,913
West Berlin, Germany	103,286	105,823	209,109	20,941	230,050
DELEGATIONS TO INTERNATIONAL ORGANIZATIONS–					
North Atlantic Council, Brussels	853,982	304,334	1,158,316	11,892	1,170,208
Organization for Economic Co-operation and Development, Paris	430,473	251,516	681,989	8,641	690,630
Permanent Mission of Canada to the European Communities, Brussels	98,181	91,079	189,260	909,604	1,098,864
Permanent Mission of Canada to the Organization of American States, Washington	50,622	43,300	93,922	2,496	96,418
Permanent Mission of Canada to the United Nations, New York	930,975	549,637	1,480,612	29,387	1,509,999
Permanent Mission of Canada to the United Nations including Disarmement Delegation, New Multilateral Round of Tariff and Trade Negotiations and Permanent Delegation to the Conference on Security and Co-operation in Europe, Geneva	1,499,703	995,493	2,495,196	69,960	2,565,156
OTHER POSTS–					
Bamako, Mali	22,265	68,774	91,039	16,975	108,014
Capetown, South Africa	55,224	94,174	149,398	164,749	314,147
Frankfurt, Germany	53,451	94,202	147,653	1,899	149,552
Johannesburg, South Africa	76,369	113,856	190,225	103,502	293,727
Niamey, Niger	36,731	47,064	83,795	3,565	87,360
Ouagadougou, Upper Volta	20,264	60,168	80,432	31,749	112,181
Pittsburgh, USA	23,299	38,848	62,147	415	62,562
Victoria, Hong Kong	549,673	531,605	1,081,278	81,012	1,162,290
Total	78,687,292	59,506,863	138,194,155	15,969,670	154,163,825

Miscellaneous Statements—*Continued*

INDUSTRY, TRADE AND COMMERCE

GRAINS

Payment in connection with the Prairie Grain Advance Payments Act

Payment	(10)	$1,011,239

Section 15 of the Prairie Grain Advance Payments Act provides for payment to the Canadian Wheat Board of (a) interest charges paid or payable to the Board with respect to money borrowed by it or advanced on its behalf for the purposes of the Act, and (b) amounts of advance payments outstanding at the time of default, to the extent that the Board has not been reimbursed therefore after default.

The amount consisted of interest charges of $1,011,239 for the period April 1, 1975 to March 31, 1976 paid under Section 15 (a) of the Act. Cumulative payments to March 31, 1976 in respect of interest charges were $43,255,867, of defaulted accounts were $1,852,101 and refunds in respect of defaulted accounts were $42,272.

Payments in connection with the Prairie Grain Provisional Payments Act

Payment	(10)	

Section 3(1) of the Prairie Grain Provisional Payments Act authorized the Canadian Wheat Board to make provisional payments for the 1969-70 crop year in respect of future deliveries of unthreshed grain and Section 8 (1) provides that, for the purpose of making such payments, the Board may borrow money, and the Minister of Finance may, on behalf of Her Majesty, guarantee, on such terms and conditions as the Governor in Council may approve, repayment of money so borrowed and interest thereon.

Section 13 of the Provisional Payments Act provides for payment to the Canadian Wheat Board of (a) interest charges paid or payable to the Board with respect to money borrowed by it or advanced on its behalf for the purposes of the Act, and (b) amounts of provisional payments outstanding at the time of default, to the extent that the Board has not been reimbursed therefore after default.

No payments were made under this Act during the period April 1, 1975 to March 31, 1976 however, refunds in the amount of $1,255 were received with respect to defaulted accounts.

Total Statutory Items	$1,011,239

Miscellaneous Statements–*Continued*

INDUSTRY, TRADE AND COMMERCE–*Continued*

DETAILS OF EXPENDITURES BY TRADE MISSION POSTS

	Salaries	Allowances	Other operating expenses	Total operating expenses
	$	$	$	$
Canada Head Office, Ottawa	1,963,375		480,589	2,443,964
Algeria, Algiers	78,153	29,922	57,932	166,007
Argentina, Buenos Aires	73,509	11,518	29,260	114,287
Australia				
Canberra	67,579	19,014	46,573	133,166
Melbourne	96,919	17,147	59,153	173,219
Sydney	98,967	17,815	47,570	164,352
Austria, Vienna	76,441	27,688	51,680	155,809
Belgium				
European Economic Community	120,823	2,291	52,115	175,229
Brussels	103,342	128,549	59,725	291,616
Canadian Delegation, NATO	51,196		25,493	76,689
Brazil				
Brasilia	45,352	10,303	43,593	99,248
Rio de Janeiro	88,728	13,601	6,679	109,008
Sao Paulo	78,768	10,643	38,281	127,692
Central America				
San Jose	61,771	9,121	23,367	94,259
San Juan	71,293	18,195	25,049	114,537
Ceylon, Colombo	12,622		1,510	14,132
Chile, Santiago	39,244	2,966	35,286	77,496
China, Peking	59,388	13,890	76,049	149,327
Colombia, Bogota	72,345	2,987	36,092	111,424
Congo, Kinshasa	47,101	21,169	46,194	114,464
Cuba, Havana	61,748	27,304	20,190	109,242
Czechoslovakia, Prague	37,196	7,639	29,399	74,234
Denmark, Copenhagen	45,723	11,939	46,727	104,389
France, Paris	211,128	105,130	92,769	409,027
Finland, Helsinki	24,574	9,392	7,660	41,626
Germany				
Bonn	191,791	62,285	62,413	316,489
Dusseldorf	125,589	43,732	51,303	220,624
Hamburg	98,083	41,179	76,950	216,212
Greece, Athens	70,297	13,867	22,423	106,587
Guatemala	74,393	11,071	21,450	106,914
Hong Kong	94,871	26,904	33,603	155,378
Hungary, Budapest	36,145	8,261	16,807	61,213
India, New Delhi	88,728	12,846	43,535	145,109
Indonesia, Djakarta	65,094	21,039	28,842	114,975
Iran, Tehran	106,107	40,784	68,773	215,664
Iraq, Baghdad	48,432	10,059	14,354	72,845
Ireland, Dublin	37,196	5,509	6,284	48,989
Israel, Tel Avia	70,297	8,461	34,756	113,514
Italy				
Milan	116,020	41,864	41,632	199,516
Rome	130,020	40,141	61,947	232,108
Ivory Coast, Abidjan	55,460	24,702	40,525	120,687
Jamaica, Kingston	59,723	23,099	39,389	122,211
Japan, Tokyo	309,803	145,841	178,066	633,710
Kenya, Nairobi	61,771	9,852	33,379	105,002
Korea, Seoul	72,289	11,147	17,426	100,862
Lebanon, Beirut	88,723	30,386	100,911	220,020
Malaysia				
Kuala Lumpur	61,811	15,101	19,411	96,323
Singapore	41,292	19,211	17,675	78,178
Mexico, Mexico City	101,350	20,124	41,869	163,343
Netherlands, The Hague	96,919	40,677	21,225	158,821
New Zealand, Wellington	67,197	4,867	35,579	107,643
Nigeria, Lagos	80,201	27,546	42,362	150,109
Norway, Oslo	49,819	14,686	12,543	77,048
Pakistan, Islamabad	49,819	5,692	19,477	74,988
Peru, Lima	74,394	13,172	38,947	126,513
Phillipines, Manila	102,290	14,428	49,970	166,688
Poland, Warsaw	61,826	15,673	34,173	111,672
Portugal, Lisbon	37,196	8,731	6,438	52,365
Saudi Arabia, Jeddah	49,484	18,664	36,470	104,618
Spain, Madrid	86,680	20,640	70,157	177,477
Sweden, Stockholm	87,015	26,852	20,743	134,610
Switzerland, Berne	72,345	33,936	34,513	140,794
Thailand, Bangkok	82,137	16,068	29,127	127,332
Turkey, Ankara	49,484	8,369	28,779	86,632

Miscellaneous Statements–*Continued*

INDUSTRY, TRADE AND COMMERCE–*Concluded*

DETAILS OF EXPENDITURES BY TRADE MISSION POSTS–*Concluded*

	Salaries	Allowances	Other operating expenses	Total operating expenses
	$	$	$	$
Union of South Africa				
Cape Town	37,196	3,569	13,058	53,823
Johannesburg	94,871	12,156	70,434	177,461
Union of Soviet Socialist Republics, Moscow	88,728	45,110	54,153	187,991
United Arab Republic, Cairo	69,962	10,237	22,254	102,453
United Kingdom				
Glasgow	37,196	6,819	9,268	53,283
London	362,768	112,040	150,741	625,549
United States of America				
Atlanta	70,297	10,051	32,430	112,778
Boston	125,924	21,974	62,743	210,641
Buffalo	78,489	12,325	31,497	122,311
Chicago	103,398	17,246	38,546	159,190
Cleveland	143,844	38,017	54,328	236,189
Dallas	98,967	6,037	38,853	143,857
Detroit	134,116	27,294	42,770	204,180
Los Angeles	136,163	30,669	56,284	223,116
Minneapolis	55,627	8,832	38,432	102,891
New York	161,408	29,494	29,178	220,080
Philadelphia	110,537	27,090	52,553	190,180
San Francisco	87,397	27,478	41,772	156,647
Seattle	87,015	12,101	30,002	129,118
United Nations Permanent Mission	24,574	379	8,876	33,829
Washington	240,672	85,888	135,173	461,733
Venezuela, Caracas	94,871	31,671	38,026	164,568
West Indies, Port of Spain	86,680	24,039	25,887	136,606
Yugoslavia, Belgrade	74,393	15,984	26,773	117,150
Zambia, Lusaka	24,574	6,428	23,561	54,563
Total	9,569,043	2,098,617	4,120,753	15,788,413

Miscellaneous Statements–*Continued*

NATIONAL HEALTH AND WELFARE

MEDICAL SERVICES PROGRAM

STATEMENT OF EXPENDITURES FOR OPERATION AND MAINTENANCE OF HOSPITALS AND REVENUES FOR THE FISCAL YEAR 1975-76

	Rated bed capacity	Salaries, wages and allowances	Medical and hospital supplies	Food	Utilities	Repair of buildings and equipment	All other expend-itures	Total	Revenues received during the year
Moose Factory, Moose Factory, Ont .	126	1,150,127	181,681	141,231	794,533	11,903	1,007,427	3,286,902	1,682,208
Sioux Lookout, Sioux Lookout, Ont	70	1,074,742	219,519	115,428	43,409	17,450	391,233	1,861,781	1,044,421
Norway House, Norway House, Man .	38	826,781	95,169	50,551	63,054	8,988	129,816	1,174,359	422,622
Percy E Moore, Hodgson, Man	38	577,677	32,266	23,421	40,230	5,003	96,614	775,211	380,044
Fort Qu'Appelle, Fort Qu'Appelle, Sask	57	856,568	47,012	29,302	19,254	7,352	93,014	1,052,502	801,632
North Battleford, North Battleford, Sask	49	561,294	36,947	41,354	17,155	3,509	77,621	737,880	561,083
Blackfoot Indian, Gleichen, Alta . . .	21	248,477	15,438	10,511	8,019	1,007	16,318	299,770	46,955
Blood Indian, Cardston, Alta	34	445,322	22,450	21,386	10,207	1,875	74,627	575,867	162,325
Charles Camsell, Edmonton, Alta . .	428	6,552,151	594,800	339,350	200,766	48,452	796,444	8,531,963	4,929,277
Fort Simpson, Fort Simpson, N W T .	12	256,194	37,580	11,262	65,841	1,660	63,332	435,869	76,990
Frobisher Bay, Frobisher Bay, N W T	35	903,592	369,254	68,482	194,086	14,170	741,054	2,290,638	632,882
Inuvik, Inuvik, N W T	101	1,426,481	184,995	84,996	78,787	43,678	327,106	2,146,043	698,745
Edzo, Edzo, N W T	10	230,862	38,600	8,957	7,568	15,908	75,437	377,332	5,260
Mayo, Mayo, Y T	16	186,142	5,123	7,849	17,580	1,001	15,063	232,758	164,546
Whitehorse, Whitehorse, Y T	120	2,307,689	260,975	109,199	156,494	23,341	285,020	3,142,718	1,614,203
	1,155	17,604,099	2,141,809	1,063,279	1,716,983	205,297	4,190,126	26,921,593	13,223,193

Miscellaneous Statements–*Continued*

PUBLIC WORKS

MARINE PROGRAM

COMPARATIVE STATEMENT OF EXPENDITURES FOR AND REVENUES FROM GRAVING DOCKS

	Expenditures		Revenues	
	1975-76	1974-75	1975-76	1974-75
	$	$	$	$
Champlain Graving Dock, Lauzon, Que	635,769	519,612	217,706	175,760
Lorne Graving, Lauzon, Que	210,100	161,792	20,959	21,518
Selkirk Repair Slip, Man	4,695	5,616	3,976	7,564
Esquimalt Graving Dock, B C	1,104,638	589,430	684,116	700,782
Total	1,955,202	1,276,450	926,757	905,624

MARINE PROGRAM

COMPARATIVE STATEMENT OF EXPENDITURES FOR LOCKS AND DAMS

	1975-76	1974-75
	$	$
Quinze Dam, Que	74,875	69,083
Temiskaming Dam, Que	65,549	57,745
French River Dam, Ont	41,142	35,676
Latchford Dam, Ont	25,887	125
Rideau Falls Dam, Ont	3,771	9,829
Temiskaming Dam, Ont	577	1,390
	211,801	173,848
St Andrews Lock & Dam, Man	179,147	136,141
Okanagan Flood Control Projects	49,975	51,911
	229,122	188,052
Total	440,923	361,900

TRANSPORTATION AND OTHER ENGINEERING PROGRAM

COMPARATIVE STATEMENT OF EXPENDITURES FOR AND REVENUES FROM ROADS AND BRIDGES

	1975-76	1974-75
	$	$
Burlington Canal Bridge	234,703	183,829
Kingston La Salle Causeway	90,272	75,869
New Westminster Bridge	456,213	370,883
*Northwest Highway System	13,160,075	10,179,137
General	911,855	215,641
	14,853,118	11,025,359
Less: Operating expenses of the New Westminster Bridge recoverable from the trust account which is credited with income from the operation of the bridge	456,213	370,883
Total	14,396,905	10,654,476

*Amends reporting in the previous years' Public Accounts.

Miscellaneous Statements–*Continued*

SOLICITOR GENERAL

EXPENDITURES AND REVENUES BY INSTITUTION

	Operation and maintenance of penitentiaries	Construction improvements and equipment	Revenue
	$	$	$
Ottawa–Headquarters	9,381,660	329,159	26,228
Atlantic Regional Headquarters	272,850	124,989	94
Atlantic Correctional Staff College	49,755	24,307	
Carlton Centre (Halifax)	188,607	3,385	2,298
Springhill Institution	5,584,875	773,301	109,387
Medium Security Institution (Halifax)		410	
Dorchester Penitentiary	6,593,180	480,017	225,096
Westmorland Institution	811,164	44,133	80,584
Apple River Correctional Camp		119,424	
Parr Town Centre (Saint John)	238,671	10,679	10,343
Dungarvon Institution	227,759	52,449	2,217
Maximum Security Institution (Moncton)		11,975	
Atlantic Medical Centre		17	
Medium Security Institution (St John)		2,505	
Quebec Regional Headquarters	2,652,247	156,305	8,583
Quebec Correctional Staff College	440,673	44,643	1,569
St Hubert Centre (Montreal)	171,131	1,977	5,551
Community Correctional Centre (Quebec)	100	135,779	
Community Correctional Centre (Duvernay)	87,962	14,485	7,050
Community Correctional Centre (St Michel)	72,696	80,972	
Montee St François Institution	1,685,144	151,913	53,416
Regional Psychiatric Centre (Quebec)	3,822,734	567,692	461
Laval Institution	3,882,526	431,629	64,597
Federal Training Centre	4,756,206	418,862	14,444
Leclerc Institution	6,110,896	464,606	87,529
Archambault Institution	4,669,193	562,459	52,520
Ste Anne des Plaines Minimum Security Institution	3,038,326	386,735	1,184
Regional Reception Centre Quebec	3,368,083	324,291	453
Regional Medical Centre Quebec		201	
Cowansville Institution	5,705,228	1,241,438	32,670
Correctional Development Centre Quebec	1,212,487	825,789	6
Ontario Regional Headquarters	2,598,929	409,897	12,984
Ontario Correctional Staff College	735,746	133,036	125
Montgomery Centre	130,551	1,806	3,321
Pre-Release Hostel–Kingston	49,524	1,163	2,534
Regional Psychiatric Centre (Ontario)	1,974,247	170,776	402
Regional Reception Centre (Ontario)	4,789,784	292,582	45,723
Millhaven Institution	6,773,608	730,352	44,458
Bath Institution	395,608	38,941	169
Regional Reception Centre (Ontario)		273	
Ontario Regional Health Centre		14,722	
Prison for Women	2,082,769	100,179	434
Ontario Community Correctional Centre (Women)	29,553	876	
Collins Bay Institution	5,757,202	1,312,200	35,181
Frontenac Institution	719,059	84,741	102,011
Landry Crossing Correctional Camp	500,682	34,110	1,223
Beaver Creek Correctional Camp	567,352	406,512	21,766
Joyceville Institution	5,359,317	1,687,529	61,201
Pittsburg Institution	599,682	57,880	3,420
Warkworth Institution	5,365,838	256,946	30,971
Warkworth Med Sec Institution No 3	807		
New Med Sec Institution (Ontario)		2,657	
Prairie Regional Headquarters	788,142	279,205	673
Prairie Medical Centre		1,077,412	
Osborne Centre (Winnipeg)	196,743	3,968	5,210
Stony Mountain Institution	5,821,104	227,626	72,005
Rockwood Institution	491,751	195,582	56,113
Manitoba Training Annex	288		
Prairie Medium Manitoba		35	
Saskatchewan Penitentiary	5,984,169	1,849,696	61,388
Saskatchewan Farm Annex	541,309	48,775	48,117
Saskatchewan Special Correctional Unit	17		
Oskana Centre (Regina)	153,767	10,363	3,673
Drumheller Institution	5,775,400	684,347	45,305
Minimum Camp Prairie	59		
Altadore Centre (Calgary)	74,181	8,571	1,982
Scarboro Centre (Calgary)	179,965	998	3,213
Grierson Centre (Edmonton)	396,235	30,119	33,935
Bowden Institution	2,365,673	1,029,496	32,997
Prairie Medium Alberta	80	7,262	
Maximum Security Institution (Edmonton)	5	129,183	

Miscellaneous Statements–*Continued*

SOLICITOR GENERAL – *Concluded*

EXPENDITURES AND REVENUES BY INSTITUTION – *Concluded*

	Operation and maintenance of penitentiaries	Construction improvements and equipment	Revenue
	$	$	$
Regional Staff College Alberta (Holy Redeemer)	691,239	218,506	10,025
Western Regional Headquarters	2,419,284	233,755	10,067
Western Correctional Staff College	229,172	11,195	15
Robson Centre	267,946	8,889	1,570
Burrard Centre	260,156	6,437	1,852
British Columbia Penitentiary	6,450,005	630,154	43,656
William Head Institution	2,347,115	439,709	715
Pandora Centre (Victoria)	193,977	1,252	3,027
Matsqui Medium Institution	5,359,307	556,775	26,780
Regional Psychiatric Centre (Pacific)	3,153,324	217,418	940
Mountain Prison Institution	1,938,954	178,423	2,250
Agassiz Correctional Work Camp	547,523	55,983	843
30-Man Trailer Unit Matsqui B C	10		
Maximum Security Institution (Agassiz)		366,086	
Mission Minimum Security Institution	307		
Pacific Reception Centre	143,289	2,832	
Elbow Lake Forestry Camp	297,697	315,453	
Ferndale Institution	457,048	23,410	4,270
Mission Institution	1,636,303	6,977,361	
New B C Maximum Security Complex	499	35,021	
Medium Security Institution (Kamloops)		38,895	
Total	152,616,454	29,423,896	1,622,824

Miscellaneous Statements–*Continued*

VETERANS AFFAIRS

WAR VETERANS ALLOWANCES AND CIVILIAN ALLOWANCES

Table of maximum monthly allowances and maximum total annual income as at March 31, 1976

Class of recipient	Monthly Rate	Maximum total annual income (including allowance) twelve times the income factor specified below
	$	$
1. (a) Unmarried veteran without dependent child (b) Widow or widower without dependent child (c) Married veteran not residing with and not maintaining or being maintained by spouse and without dependent child	214 04	254 04
(d) Person described in paragraph (a), (b) or (c) who is blind within the meaning of the Blind Persons Act	217 34	267 34
2. (a) Married veteran residing with, maintaining or being maintained by spouse	364 90	434 90 total for veteran and spouse
(b) Veteran described in paragraph (a) who is blind within the meaning of the Blind Persons Act		
(c) Veteran described in paragraph (a) whose spouse is blind within the meaning of the Blind Persons Act	368 18	448 18 total for veteran and spouse
(d) Veteran described in paragraph (a), (b) or (c) having one or more dependent children, for each child, commencing October 1, 1974, an additional	56 79 less any amount payable under the Family Allowance Act, 1973 in respect of the child	56 79
3. (a) Unmarried veteran having one dependent child (b) Widow or widower having one dependent child (c) Married veteran not residing with and not maintaining or being maintained by spouse and having one dependent child	364 90	434 90
(d) Person described in paragraph (a), (b) or (c) who is blind within the meaning of the Blind Persons Act	368 18	448 18
(e) Person described in paragraph (a), (b), (c) or (d) having more than one dependent child, for each such child in addition to one, commencing October 1, 1974, an additional	56 79 less any amount payable under the Family Allowance Act, 1973 in respect of the child	56 79
4. Each orphan	155 64 less any amount payable under the Family Allowance Act, 1973 in respect of the orphan	166 59

Miscellaneous Statements–*Continued*

VETERANS AFFAIRS – *Continued*

Pensions for Disabilities and Death

Scale of Pensions for Disability as at March 31, 1976

PERCENTAGE OF DISABILITY – CLASS AND ANNUAL AMOUNT OF PENSION

Class	1	2	3	4	5
Range	98-100	93-97	88-92	83-87	78-82
Percentage	100	95	90	85	80
	$	$	$	$	$
All ranks and ratings	6,150 48	5,843 04	5,535 48	5,227 92	4,920 48
Additional pension for married members of the forces	1,537 68	1,460 76	1,383 96	1,307 04	1,230 12
Additional pension for children–					
One child	800 28	760 20	720 24	680 04	640 20
Two children	1,383 96	1,314 60	1,245 48	1,176 24	1,107 12
Each additional child an additional	461 28	438 24	415 08	392 04	369 12

Class	6	7	8	9	10
Range	73-77	68-72	63-67	58-62	53-57
Percentage	75	70	65	60	55
	$	$	$	$	$
All ranks and ratings	4,612 92	4,305 36	3,997 80	3,690 36	3,382 92
Additional pension for married members of the forces	1,153 20	1,076 40	999 48	922 68	845 76
Additional pension for children–					
One child	600 12	560 16	520 08	480 12	440 04
Two children	1,037 88	968 76	899 52	830 40	761 16
Each additional child an additional	346 08	322 92	299 88	276 72	253 68

Class	11	12	13	14	15
Range	48-52	43-47	38-42	33-37	28-32
Percentage	50	45	40	35	30
	$	$	$	$	$
All ranks and ratings	3,075 24	2,767 80	2,460 36	2,152 68	1,845 12
Additional pension for married members of the forces	768 72	691 80	615 00	538 20	461 28
Additional pension for children–					
One child	400 20	360 12	320 16	280 08	240 12
Two children	691 80	622 80	553 44	484 44	415 08
Each additional child an additional	230 52	207 72	184 56	161 52	138 36

Class	16	17	18	19	20
Range	23-27	18-22	13-17	8-12	5-7
Percentage	25	20	15	10	5
	$	$	$	$	$
All ranks and ratings	1,537 68	1,230 12	922 68	615 00	307 44
Additional pension for married members of the forces	384 36	307 44	230 52	153 84	76 92
Additional pension for children–					
One child	199 92	159 96	119 88	80 04	39 96
Two children	346 08	276 72	207 72	138 36	69 36
Each additional child an additional	115 32	92 16	69 36	46 20	23 16

Class 21–Disabilities below 5%–All ranks–A final payment not exceeding $663 50

SCALE OF PENSION FOR DEATH

	Amount per annum			
	Widow	Dependent parent	Child or dependent brother or sister	Orphan child or orphan brother or sister
	$	$	$	$
All ranks and ratings	4,612 92	3,075 24*		
Pension for children or dependent brothers or sisters for all ranks–				
One child			800 28*	1,600 32*
Two children			1,383 96*	2,767 80*
Each additional child an additional			461 28*	922 68*

*Pensions awarded to parents or brothers and sisters may be less than these amounts in accordance with the provisions of this Act.

Miscellaneous Statements–*Continued*

VETERANS AFFAIRS–*Continued*

STATEMENT OF GROSS EXPENDITURES FOR OPERATION AND MAINTENANCE OF DEPARTMENTAL HOSPITALS AND

	No. of beds	Salaries and allowances	Transportation and communication	Medical services	Canadian corps of commissionaires services
	$	$	$	$	$
Active Treatment					
Camp Hill Hospital, Halifax	352	7,288,582	270,363	225,901	104,727
Queen Mary Veterans Hospital, Montreal	341	10,062,701	315,169	1,092,260	248,990
Ste Anne's Hospital, Ste Anne de Bellevue	1,076	13,884,084	247,691	333,755	188,412
Westminster Hospital, London	926	15,166,682	161,093	237,763	333,010
Deer Lodge Hospital, Winnipeg	370	7,883,475	229,621	460,388	73,822
Colonel Belcher Hospital, Calgary	361	5,874,708	79,527	253,302	113,769
Veterans Homes					
Rideau Veterans Home	140	1,779,544	68,745	89,015	100,982
Saskatoon Veterans Home, Saskatoon	75	672,189	56,371	24,805	20,949
Edmonton Veterans Home, Edmonton	149	1,381,990	56,259	3,650	26,759
Total	3,790	63,993,955	1,484,839	2,720,839	1,211,420

Miscellaneous Statements–*Concluded*

VETERANS AFFAIRS–*Concluded*

VETERANS HOMES FISCAL YEAR 1975-76

Purchased laundry and dry cleaning services	Other professional services	Materials and supplies: Purchased repair and upkeep	Food	Drugs	Medical and surgical supplies	Fuel	Public utility services	Other supplies	All other expenses	Total
$	$	$	$	$	$	$	$	$	$	$
115,423	335,753	174,537	379,702	277,023	378,578	168,749	116,727	442,849	81,332	10,360,246
326,152	573,479	229,322	345,518	562,832	644,974	190,678	67,604	579,052	37,675	15,276,406
2,531	55,072	241,080	822,276	245,622	247,993	319,616	223,563	709,925	76,585	17,598,205
210	220,975	220,694	743,484	333,943	335,915	392,444	106,188	609,305	26,162	18,887,868
142,429	67,160	112,218	271,220	227,312	215,538	110,141	64,273	317,560	27,189	10,202,346
105	139,699	59,502	298,377	135,881	183,514	42,199	62,180	252,140	24,602	7,519,505
46,817	37,733	36,197	112,741	20,722	85,980	17,152	11,014	65,105	15,767	2,487,514
12,719	13,283	7,946	45,630	6,039	55,869	7,143	16,396	20,243	168	959,750
37,941	226,856	30,670		4,902	43,354		15,504	40,853	1,709	1,870,447
684,327	1,670,010	1,112,166	3,018,948	1,814,276	2,191,715	1,248,122	683,449	3,037,032	291,189	85,162,287

SECTION 37

1975-76
PUBLIC ACCOUNTS

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VOLUME III

FINANCIAL STATEMENTS OF CROWN CORPORATIONS

RECEIVER GENERAL FOR CANADA
Hon. J. P. Goyer, M. P., P. C.

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VOLUME III

FINANCIAL STATEMENTS OF
CROWN CORPORATIONS



RECEIVER GENERAL FOR CANADA

Hon. J. P. Goyer, M. P., P. C.

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Available by mail from

Printing and Publishing
Supply and Services Canada
Ottawa, Canada K1A 0S9

or through your bookseller.

Catalogue No. P51-1/1976-3 Price: Canada: $3.25
Other countries: $3.90

Price subject to change without notice.

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AIR CANADA

BALANCE SHEET AT DECEMBER 31
(Dollars shown in thousands)

ASSETS	1975	1974
Current		
Cash and short term investments	$ 150,632	$ 38,768
Accounts receivable	127,818	127,290
Spare parts, materials and supplies	41,737	44,335
Prepaid expenses	3,060	2,467
Deferred income taxes	13,362	14,850
	336,609	227,710
Investment in and Advances to Other Companies—at cost	8,867	8,427
Property and Equipment	947,784	926,083
Deferred Charges	4,368	5,727
	$ 1,297,628	$ 1,167,947

LIABILITIES	1975	1974
Current		
Bank indebtedness	$ 13,501	$ 10,915
Accounts payable and accrued liabilities	89,416	94,545
Salaries and wages	35,243	28,126
Unearned transportation revenue	32,451	44,402
Interest and dividend payable	15,197	13,237
Current portion of long term debt	52,195	9,460
	238,003	200,685
Long Term Debt	1,011,430	893,519
Deferred Income Taxes	16,771	29,646
	1,266,204	1,123,850
SHAREHOLDERS' EQUITY		
Share Capital		
Authorized 250,000 shares par value $100 each		
Issued and fully paid, 50,000 shares	5,000	5,000
Retained Earnings	26,424	39,097
	31,424	44,097
	$ 1,297,628	$ 1,167,947

On behalf of the Board,
PIERRE TASCHEREAU
DAVID A. ANDERSON

AIR CANADA—*Continued*

STATEMENT OF INCOME AND RETAINED EARNINGS
YEAR ENDED DECEMBER 31
(Dollars shown in thousands)

	1975	1974
Operating Revenues		
Passenger	$786,439	$708,342
Freight and express	90,419	76,840
Mail	19,850	20,424
Charter	36,819	23,414
Incidental services—net	23,653	19,562
	957,180	848,582
Operating Expenses		
Flying operations	268,685	226,199
Maintenance	118,736	112,245
Passenger service	101,019	93,292
Aircraft and traffic servicing	153,321	132,245
Sales and promotion	121,102	110,694
General and administrative	53,818	46,148
Depreciation and obsolescence	101,195	93,903
	917,876	814,726
Operating Income	39,304	33,856
Non-Operating Expenses (Income)		
Interest on long term debt	63,880	55,368
Interest capitalized	(1,951)	(3,565)
(Gain) Loss on disposal of assets	(473)	160
Other	1,708	562
	63,164	52,525
Loss Before Income Taxes	(23,860)	(18,669)
Recovery of Deferred Income Taxes	(11,387)	(9,444)
Net Loss for the Year	(12,473)	(9,225)
Retained Earnings—Beginning of year	39,097	48,522
Dividend	(200)	(200)
Retained Earnings—End of year	$ 26,424	$ 39,097

STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED DECEMBER 31
(Dollars shown in thousands)

	1975	1974
Source of Funds		
Provided from operations	$ 73,198	$ 75,617
Additions to long term debt	169,964	212,128
Proceeds from disposal of property and equipment	1,695	1,456
	244,857	289,201
Use of Funds		
Property and equipment and progress payments	120,096	189,299
Reductions to long term debt	52,052	9,605
Increase (Decrease) in investment in and advances to other companies	440	(156)
Deferred charges	131	1,303
Dividend	200	200
Other	357	
	173,276	200,251
Increase in Working Capital	71,581	88,950
Working Capital at Beginning of Year	27,025	(61,925)
Working Capital at end of Year	$ 98,606	$ 27,025

NOTES TO FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

(a) Property and equipment
Depreciation and amortization is provided by the straight line method and is based on the following estimated useful lives:

Boeing 747	16 years
Lockheed 1011	15 and 16 years
Boeing 727	14 years
DC-8	14 years
DC-9	12 years
Ground equipment and facilities	5 to 30 years

For accounting purposes, leased flight equipment is treated as though it is owned.
Expenditures for maintenance and repairs are charged to operating expenses as incurred. Significant expenditures for modifications and betterments are capitalized.

(b) Spare parts
Provision for the obsolescence of aircraft spare parts, less their estimated residual value, is made by charges to operating expenses over the service lives of the related aircraft types.

(c) Deferred charges
Costs incurred in introducing new types of aircraft are deferred and amortized on a straight line basis over five years, commencing with the time each type is placed into revenue service.
Financing and other deferred costs are amortized on a straight line basis over the period to which they relate.

(d) Passenger and freight revenues
Passenger and freight sales are recognized as earned revenue when the transportation service is provided. Unearned amounts are treated as current liabilities.

(e) Capitalized interest
Interest is capitalized on payments for major property and equipment additions made prior to their entry into regular service and is inculded in their cost.

(f) Conversion of foreign currencies
Current assets and current liabilities are converted into Canadian dollars at year-end exchange rates. Non-current assets and long term debt are converted at exchange rates prevailing when the asset was acquired or the debt incurred. Gains and losses resulting from foreign exchange conversions are reflected in income for the year.

2. Cash and Short Term Investments
Included in this category are temporary investments at December 31, 1975 totalling $76 million with the parent company, Canadian National Railways maturing between January 5, 1976 and March 15, 1976.

3. Spare Parts, Materials and Supplies

	1975 ($000)	1974 ($000)
Spare parts—cost	56,725	61,618
Materials and supplies—cost	6,780	5,697
	63,505	67,315
Accumulated obsolescence	21,768	22,980
	41,737	44,335

AIR CANADA—*Concluded*

4. Property and Equipment

	1975	1974
	($000)	($000)
Cost		
Flight equipment	1,170,541	1,062,730
Ground equipment and facilities	312,179	276,579
	1,482,720	1,339,309
Accumulated depreciation and amortization	540,904	455,613
	941,816	883,696
Progress payments	5,968	42,387
	947,784	926,083

During the year, thirteen aircraft (six L1011s and seven Boeing 727s) were sold and leased back from the purchasers. The terms of the leases are 15 and 15½ years.

5. Deferred Charges

	1975	1974
	($000)	($000)
Aircraft introductory costs	6,541	6,521
Financing and other deferred costs	2,366	2,255
	8,907	8,776
Accumulated amortization	4,539	3,049
	4,368	5,727

6. Long Term Debt

		1975	1974
		($000)	($000)
Canadian National Railway Co. and Government of Canada—Notes and Debentures customarily renewed as they mature:			
Demand notes—3.5%		27,000	27,000
6 months revolving notes—7.5%—8.9%		227,371	227,371
Notes and debentures:			
Maturing	Interest Rate %		
1976	5.2	33,342	33,342
1977	5.2—6.6	33,360	33,360
1978	6.5—7.0	22,680	22,680
1979	5.6—6.4	67,000	67,000
1980	6.7—7.2	90,000	90,000
1981	4.2—8.8	51,283	46,283
1985	5.9	17,497	17,497
1987	5.2	67,069	67,069
1989	8.0	137,198	140,000
		773,800	771,602
5½% Notes due 1982/84		24,385	27,459
6% Notes due 1983/84		53,732	47,470
Aircraft lease obligations-7.8%		209,993	54,385
Other long term debt		1,715	2,063
		1,063,625	902,979
Current Portion		52,195	9,460
		1,011,430	893,519

Long term debt repayment requirements over the next five years amount to $52,195,000 in 1976, $53,729,000 in 1977, $44,176,000 in 1978, $91,530,000 in 1979 and $122,885,000 in 1980.

Long term debt includes $150,888,000 payable in U.S. funds and $24,385,000 payable in pounds sterling which are converted at exchange rates prevailing when the debt was incurred.

7. Commitments

There were no commitments for the acquisition of aircraft at December 31, 1975.

Commitments for facilities and equipment amounted to $6,400,000 at December 31, 1975. Rental payments due in 1976 under term leases in effect for facilities at December 31, 1975 amount to $10,488,000 (excluding leased aircraft which are included in long term debt).

8. Pension Benefits

The corporation is retiring the unfunded liability of its pension plans by annual payments of $2,861,000 as required by the Pension Benefits Standards Act by charges to operations. The actuarially determined present value of these amounts is approximately $28,800,000.

9. Anti-Inflation Act

The corporation is subject to restraint of profit margins, prices, dividends and compensation under the terms of the Anti-Inflation Act and Regulations which became effective October 14, 1975.

The Corporation's prices, profit margins and compensation arrangements will be affected by this Act, but the effect on operations cannot be determined at the present time because of uncertainties respecting the application to the operations of the corporation of certain provisions and definitions contained in the Act and Regulations.

TO THE HONORABLE
THE MINISTER OF TRANSPORT
OTTAWA

We have examined the balance sheet of Air Canada as at December 31, 1975, and the statements of income and retained earnings and changes in financial position for the year then ended. Our examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as we considered necessary in the circumstances.

In our opinion, these financial statements are properly drawn up so as to give a true and fair view of the state of affairs of the corporation at December 31, 1975, and the results of its operations and the changes in its financial position for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

We further report that, in our opinion, proper books of accounts have been kept by the corporation and the transactions that have come under our notice have been within the powers of the corporation.

COOPER & LYBRAND.
Chartered Accountants

February 14, 1976

ATLANTIC PILOTAGE AUTHORITY
(*Established by the Pilotage Act*)

BALANCE SHEET AS AT DECEMBER 31, 1975

ASSETS	1975	1974
Current assets		
Cash and short term deposits	$161,862	$133,916
Due from Canada in respect of parliamentary appropriations	65,920	75,239
Accounts receivable	335,909	262,422
Prepaid expense	14,001	4,534
	577,692	476,111
Investments, at cost (market value $15,200)	15,500	15,500
Capital assets, at cost	389,625	388,156
Less: Accumulated depreciation	118,490	89,052
	271,135	299,104
	$864,327	$790,715

LIABILITIES	1975	1974
Current liabilities		
Accounts payable and accrued liabilities	$205,326	$103,745
Due to Canada (Note 2)	299,575	299,575
	504,901	403,320
Provision for termination benefits (Note 3)	515,867	465,000
	1,020,768	868,320
EQUITY OF CANADA		
Working capital vested pursuant to section 44 of the Act	88,291	88,291
Residual value of capital assets financed from parliamentary appropriations	271,135	299,104
	359,426	387,395
Deduct: Deficit	515,867	465,000
	(156,441)	(77,605)
	$864,327	$790,715

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Authority:

A. D. LATTER
Chairman

G. E. SIMMONS
Member

ATLANTIC PILOTAGE AUTHORITY—*Continued*

STATEMENT OF DEFICIT
FOR THE YEAR ENDED DECEMBER 31, 1975

	1975	1974
Balance at beginning of year		
As previously reported	$	$
Provision for termination benefits (Note 3)	465,000	435,000
As restated	465,000	435,000
Net loss for year	1,917,517	1,266,881
	2,382,517	1,701,881
Less:		
Recovered from parliamentary appropriations	1,834,962	1,205,061
Adjustment to residual value of capital assets financed from parliamentary appropriations	31,688	31,820
Balance at end of year	$ 515,867	$ 465,000

The accompanying notes are an integral part of the financial statements.

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1975

	1975	1974
Income:		
Pilotage charges	$ 1,725,933	$ 2,009,339
Interest and other income	31,469	16,107
	1,757,402	2,025,446
Expenditure:		
Pilots' fees, salaries and benefits	1,859,959	1,589,194
Staff salaries and benefits	237,463	204,036
Pilot boats	1,094,558	1,013,576
Termination allowances	125,949	104,657
Transportation and travel	116,730	146,659
Professional and special services	91,774	66,910
Communication	47,719	35,938
Depreciation	31,688	31,820
Utilities, material and supplies	24,265	18,891
Rentals	43,356	40,774
Development courses	1,458	39,872
	3,674,919	3,292,327
Net loss for year	$ 1,917,517	$ 1,266,881

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1975

	1975	1974
Source of funds		
Parliamentary appropriations	$ 1,838,681	$ 1,219,985
Application of funds		
Loss on operations	1,917,517	1,266,881
Items not requiring funds		
Provision for termination benefits	125,949	104,657
Depreciation	31,688	31,820
	1,759,880	1,130,404
Payment of termination benefits	75,082	74,657
Additions to fixed assets	3,719	14,924
	1,838,681	1,219,985
Increase in working capital during year		
Working capital beginning of year	88,291	88,291
Working capital end of year	$ 88,291	$ 88,291

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1975

1. Accounting policy

   The Atlantic Pilotage Authority was established on February 1, 1972 pursuant to the Pilotage Act. It is the practice that, until the revenue for pilotage charges is sufficient to permit the Authority to operate on a self-sustaining basis, any deficit, including capital expenditure, is to be recovered from parliamentary appropriations provided for that purpose. Accordingly, the excess of net expenditure over amounts received from parliamentary appropriations is recorded as current assets; amounts received from appropriations in excess of the deficit are shown under current liabilities.

   The cost of capital assets entrusted to the Authority in 1972 represents their original cost less accumulated depreciation to that date. Additions since that date have been recorded at cost. Equity of Canada has been credited with the cost of capital assets.

   Depreciation of capital assets is calculated on a straight-line basis over the anticipated useful lives of the assets. Although charged in the Statement of Operations, depreciation is not recovered from parliamentary appropriations and therefore reduces the Equity of Canada to reflect the residual value of capital assets.

2. Revenue payable to Canada

   Prior to December 11, 1973 a portion of pilotage and pilot boat charges were payable to Canada under the regulations then in force. The amount due to Canada of $299,575 represents the amount at December 31, 1975 not yet paid to Canada.

3. Termination benefits

   During 1975 the Authority adopted the policy of recording in its accounts a provision for termination benefits accruing to employees. This accounting policy was applied retroactively and resulted in increasing the loss on operations for 1974 by $30,000 over the amount previously reported. For years prior to 1974 operating losses increased by $435,000 and the deficit at December 31, 1973 was increased by that amount. Previously the Authority had expensed actual payments in the year of termination or retirement.

4. Long-term commitment

   The Authority has an outstanding commitment in respect of two bare boat charters under terms of which it is required to pay an annual rental of $62,153 up to and including 1989.

5. Contingent liability

   Under provisions of the Pilotage Act contract pilots may choose to become employees of the Authority and become entitled to count service prior to becoming employees as pensionable under the Public Service Superannuation Plan. Certain pilots have exercised their option to become employees and have elected to purchase pensions in respect of past services. These elections have created an obligation to make employer contributions in respect of past service. The Authority is of the opinion that any such liability rests with the Crown and that the Authority will not be required to meet these obligations. Accordingly, no provision has been reflected in the accounts for these pension contributions estimated at $665,000 at December 31, 1975. A further contingent liability of $39,000 exists in respect of a possible future election by a pilot.

6. Remuneration of members and officers

   Expense includes remuneration of members as members, $14,175 (1974—$12,075), and remuneration of officers as officers, $106,700 (1974—$87,831). The Authority has seven members and five officers. One officer is also a member.

ATLANTIC PILOTAGE AUTHORITY—*Concluded*

AUDITOR GENERAL OF CANADA
Ottawa, Ontario
March 19, 1976.

THE HONOURABLE OTTO E. LANG, P.C., M.P.,
MINISTER OF TRANSPORT,
OTTAWA, ONTARIO.

Dear Mr. Lang,

I have examined the balance sheet of Atlantic Pilotage Authority as at December 31, 1975 and the statements of operations, deficit and changes in financial position for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

As explained in Note 5 to the financial statements, the Authority contends that it is not responsible for making certain pension contributions, which may total $665,000, in respect of services rendred by contract pilots prior to their becoming employees.

In my opinion, subject to the Authority not being held liable for the cost of certain past service pension contributions, described in the preceding paragraph, these financial statements give a true and fair view of the financial position of the Atlantic Pilotage Authority as at December 31, 1975 and the results of its operations and the changes in financial position for the year then ended, in accordance with generally accepted accounting principles which, after giving retroactive effect to the change described in Note 3 to the financial statements, have been applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Atlantic Pilotage Authority, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada.

ATOMIC ENERGY OF CANADA LIMITED

(Incorporated under the Canada Corporations Act)

BALANCE SHEET AS AT MARCH 31, 1976

ASSETS	1976	1975
Current:		
Cash	$ 1,458,872	$ 1,136,383
Deposit with Receiver General	1,000,000	1,000,000
Short-term investments	40,113,105	6,022,289
Accounts receivable	29,332,479	16,488,868
Portion of long-term receivables due within one year	7,615,000	7,061,000
Inventories (Note 3)	39,217,059	20,556,827
Unbilled construction costs	3,641,968	
Prepaid expenses	641,535	389,445
	123,020,018	52,654,812
Long-term notes and mortgages receivable (Note 4)	327,249,949	272,792,887
Investments (Note 5)	580,626,165	525,140,967
Plant and property, per schedule	368,815,123	211,472,389
	$ 1,399,711,255	$ 1,062,061,055

LIABILITIES	1976	1975
Current:		
Accounts payable	$ 56,630,920	$ 23,563,524
Loans by Canada—due within one year	8,165,000	6,014,000
Advance payments by customers	27,140,584	5,502,200
Contractors' holdbacks	1,518,718	402,011
	93,455,222	35,481,735
Long-Term Obligations (Note 7)		
Loans by Canada		
Nuclear Program	982,864,150	750,846,942
Nelson River Transmission Line	260,944,236	244,688,436
Other	40,073,119	
	1,283,881,505	995,535,378
EQUITY OF CANADA		
Capital Stock:		
Authorized—75,000 common shares of no par value		
Issued—54,000 common shares	15,000,000	15,000,000
Retained Earnings	7,374,528	16,043,942
	22,374,528	31,043,942
	$ 1,399,711,255	$ 1,062,061,055

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Board:

ROSS CAMPBELL
Director

D. A. GOLDEN
Director

ATOMIC ENERGY OF CANADA LIMITED—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1976

	1976			1975
	Research Program	Commercial Operations	Total	Total
Income:				
Engineering services and fees	$ 40,911,749	$	$ 40,911,749	$ 30,414,628
Sales				
Energy	7,772,355		7,772,355	3,953,484
Radiation Equipment and Materials		15,976,604	15,976,604	16,000,401
Heavy Water		7,353,702	7,353,702	
Interest	1,450,336	4,158,856	5,609,192	9,245,899
Rentals and miscellaneous	4,237,006	2,733,096	6,970,102	6,392,615
Recovery of prior years' expenditures				4,727,161
	54,371,446	30,222,258	84,593,704	70,734,188
Expense:				
Radiation Equipment and Materials				
Cost of manufacturing		9,045,619	9,045,619	9,280,467
Development		461,573	461,573	386,241
Selling		3,593,295	3,593,295	3,685,047
Administration		3,072,306	3,072,306	2,672,028
Heavy Water				
Cost of manufacturing		15,666,111	15,666,111	
Administration		5,449,177	5,449,177	
Research and Development				
Chalk River Nuclear Laboratories	64,006,996		64,006,996	60,025,253
Whiteshell Nuclear Research Establishment	24,442,059		24,442,059	23,677,942
Power Projects Design and Development	50,916,567		50,916,567	35,645,062
Radiation Applications and Isotope Research	3,790,873		3,790,873	4,125,746
Administration	6,394,542		6,394,542	7,018,209
	149,551,037	37,288,081	186,839,118	146,515,995
Excess of expense over income	95,179,591	7,065,823	102,245,414	75,781,807
Less: Funds provided by Parliamentary appropriation	93,576,000		93,576,000	85,921,000
Amount provided from (credited to) retained earnings	$ 1,603,591	$ 7,065,823	$ 8,669,414	$(10,139,193)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF RETAINED EARNINGS
FOR THE YEAR ENDED MARCH 31, 1976

	1976	1975
Balance at beginning of year	$ 16,043,942	$ 5,904,749
Deduct: Transfer from operations	8,669,414	(10,139,193)
Balance at end of year	$ 7,374,528	$ 16,043,942

The accompanying notes are an integral part of the financial statements.

ATOMIC ENERGY OF CANADA LIMITED—*Continued*

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1976

	1976	1975
Source of Funds:		
Funds provided through operations—		
Parliamentary appropriation	$ 93,576,000	$ 85,921,000
Less: Excess of expense over income	102,245,414	75,781,807
	(8,669,414)	10,139,193
Add: Depreciation on plant and property not requiring a cash outlay	3,611,012	1,104,415
	(5,058,402)	11,243,608
Increase in long-term obligations—		
Provided by Canada		
—Loans	217,000,000	111,510,000
—Interest	50,778,067	62,900,916
Other	40,073,119	
Collection of notes and mortgages	20,963,351	25,715,791
Collection on investments	14,412,059	9,433,116
	338,168,194	220,803,431
Application of Funds:		
Additions to plant and property (including interest of $7,583,284)	161,041,554	27,534,214
Investments (including interest of $33,078,098)	69,897,256	102,564,244
Long-term notes and mortgages granted (including interest of $10,349,797)	75,332,605	42,780,253
Net reduction of long-term loans from Canada	19,505,060	15,447,228
	325,776,475	188,325,939
Increase in working capital	12,391,719	32,477,492
Working capital at beginning of year	17,173,077	(15,304,415)
Working capital at end of year	$ 29,564,796	$ 17,173,077

The accompanying notes are an integral part of the financial statements.

ATOMIC ENERGY OF CANADA LIMITED—*Continued*

PLANT AND PROPERTY
AS AT MARCH 31, 1976

	Cost	Amounts written off under Research Program	Accumulated depreciation	Depreciated or nominal value
Research Facilities:				
Chalk River—				
Land and land services	$ 4,334,855	$ 4,334,854	$	$ 1
Buildings	35,038,283	35,038,283		
Machinery and equipment	59,524,079	59,524,079		
NRU reactor	66,899,818	56,545,690	10,354,128	
Construction in progress	2,221,203	2,221,203		
Whiteshell—				
Land and land services	4,156,420	4,156,420		
Buildings	17,506,215	17,506,215		
Machinery and equipment	18,778,653	18,778,653		
WR-1 reactor	19,252,021	19,252,021		
Construction in progress	160,744	160,744		
Rolphton—				
Nuclear Power Demonstration Reactor	25,707,523	25,707,523		
	253,579,814	243,225,685	10,354,128	1
Prototype Nuclear Stations: (Note 6)				
Douglas Point Generating Station	77,133,367			77,133,367
Gentilly Nuclear Power Station	90,187,854			90,187,854
	167,321,221			167,321,221
Heavy Water Plants:				
Port Hawkesbury (Note 7)	91,104,667			
Less: Deferred interest as of date of purchase	22,885,337			
Present Value of Plant	68,219,330			
Capital Improvements	7,853,682			
	76,073,012		2,569,996	73,503,016
La Prade—Construction in progress	115,006,693			115,006,693
	191,079,705		2,569,996	188,509,709
Housing Projects:				
Deep River, Ontario	1,601,922		825,553	776,369
Pinawa, Manitoba	2,505,787		579,496	1,926,291
	4,107,709		1,405,049	2,702,660
Power Projects—Sheridan Park:				
Land and land services	373,839	373,839		
Design engineering building	2,573,444		1,190,313	1,383,131
Development laboratory	2,643,590	2,643,590		
Machinery and equipment	10,945,926	10,945,926		
Construction in progress	1,773,636	1,773,636		
	18,310,435	15,736,991	1,190,313	1,383,131
Commercial Products—Ottawa:				
Land and land services	383,921			383,921
Buildings	11,814,727		5,153,691	6,661,036
Machinery and equipment	6,495,288		4,641,844	1,853,444
	18,693,936		9,795,535	8,898,401
	$653,092,820	$258,962,676	$ 25,315,021	$368,815,123

The accompanying notes are an integral part of the financial statements.

ATOMIC ENERGY OF CANADA LIMITED—*Continued*

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1976

1. Significant accounting policies

(a) Translation of foreign currencies.
Foreign currency balances have been translated into Canadian dollars using the financial exchange rates prevailing at March 31, 1976.

(b) Inventory valuation.
Heavy water is carried in the inventory at a contractual transfer price with Ontario Hydro which is significantly lower than current production costs and world market prices. Inventories of radiation equipment and materials are recorded at the lower of cost or estimated realizable value. Maintenance and general supplies are carried at cost.

(c) Plant and property.
(i) Assets used in the research program are written off to program costs in the year of acquisition.
(ii) The costs of revenue-producing projects are depreciated on a straight-line basis over the estimated useful lives of the assets as follows:

Houses	—50 years
Buildings	—20 to 40 years
Machinery and equipment	—5 to 20 years
Heavy water plants	—25 years

(iii) Prototype nuclear power stations are carried on the balance sheet at cost, without depreciation.
(iv) Interest on amounts borrowed for capital construction is accrued and capitalized to the in-service date of the assets.

(d) Revenue recognition.
Profits on long-term contracts are recognized when certain milestones within the contract are reached.

(e) Interest on amounts borrowed for long-term notes and investments is accrued and added to the carrying value of the respective assets. This value is reduced by all payments received.

(f) As an agency Crown Corporation, annual government appropriations provide funds to meet employees' termination compensation as paid.

(g) Certain 1975 comparative figures have been restated to conform to the 1976 presentation.

2. Foreign assets
The Company's working capital includes the equivalent of $213,000.00 held in Argentine pesos in connection with the contract in that country.

3. Inventories
Inventories comprise the following:

Heavy Water		$19,110,794
Radiation Equipment and Materials		
—Raw materials	$ 9,499,566	
—Work in process	4,245,000	
—Finished goods	1,056,519	
		14,801,085
Maintenance and general supplies		5,305,180
		$39,217,059

4. Long-term notes and mortgages receivable
The portion of notes and mortgages not due within one year represents the following:

(a) Notes Receivable from Ontario Hydro for the sale of the Bruce Heavy Water Plant. Interest at 7.795% is included in the monthly payments of $2,102,987 to December 28, 1992	$ 230.3 million
(b) Notes receivable bearing interest rates of 7 15/16% to 10% from Hydro-Quebec for advances made by the Company to assist in financing the construction of Gentilly 2. Interest is paid semi-annually and repayments on principal will commence after the plant in-service date and will be based on an amortization period of 25 years at a weighted average interest rate. Maximum loan authorization is approved at $151.0 million	51.0
(c) Note receivable bearing interest of 10 1/8% from the New Brunswick Electric Power Commission for advances made by the Company to assist in financing the construction of the Lepreau Nuclear Generating Station. Repayment of advances plus accrued interest will commence after the plant in-service date and will be based on an amortization period of 25 years at a weighted average interest rate. Maximum loan authorization (including accrued interest) is approved at $350.0 million	30.4
(d) Mortgages receivable on houses sold, at interest rates ranging from 5% to 10% per annum and amortized over periods up to thirty years	7.4
(e) Amounts due from foreign governments and companies (this includes $7.2 million due from the Government of India relating to a heavy water contract)	8.1
	$ 327.2

5. Investments
Investments comprise the following:

(a) Nelson River Transmission Line.
Under a lease agreement dated Febrary 15, 1966 between Canada and Manitoba certain transmission facilities were built by the Company. On January 1, 1974, Manitoba Hydro assumed responsibility for the operation and maintenance of the facilities and commenced lease payments in 1975. The annual payments will be designed to repay the cost of the facilities together with interest thereon at 5 5/8% per annum over a 50-year period. The interest accruing is expected to exceed lease payments in the early years and the difference will increase the Company's investment.

(b) Pickering Nuclear Generating Station.
Ontario Hydro, the Province of Ontario and the Company are parties to a joint undertaking for the construction and operation of Units 1 and 2 of Pickering Nuclear Generating Station, with ownership of these units being vested in Ontario Hydro. Ontario Hydro is committed to make payments over a period terminating in 2001 to each of the parties in proportion to their capital contributions. These payments represent the difference between operating and maintenance costs of the two Pickering units and the total cost, including a capital amortization charge, that would be involved if the energy generated by Pickering Units 1 and 2 had been produced by the first two coal-fired units at Lambton.

(c) Glace Bay Heavy Water Plant.
The Company has undertaken a program of rehabilitation of the plant which is owned by Deuterium of Canada Limited under a project authorization of $170 million. Purchase of the plant is being negotiated. The program is nearing completion with production of heavy water expected in summer 1976.

ATOMIC ENERGY OF CANADA LIMITED—*Continued*

6. Prototype nuclear power stations

The Douglas Point prototype station was constructed and is operated under an agreement between Ontario Hydro and the Company. Similarly, the Gentilly I prototype station was constructed and is operated under an agreement between Hydro-Quebec and the Company. Ontario Hydro and Hydro-Quebec are committed, under contract, to offer to purchase the respective stations at a price that is economically viable to the Utilities when the stations have been demonstrated to be a safe and dependable source of power. The capital cost of the stations, including interest to the date they began operating, is $77.1 million for Douglas Point (net of $460,000 write-down during fiscal year 1975-76) and $90.2 million for Gentilly I.

The carrying costs of the prototype nuclear power stations include a significant portion which is part of the Company's Research, Development and Demonstration (RD&D) program. The Company is in the process of segregating the RD&D value and intends to request a Parliamentary appropriation for such amount. Upon receiving the appropriation the Company would reduce both the carrying value of the stations and the amount of the respective loans by Canada.

It is not known when the sales might take place or if the sales prices will provide full recovery of the commercial portion of these assets.

Interest of $62 million ($53 M.—1975) on loans to finance prototype stations and relating to periods following the in-service dates has not been recorded in the books of the Company. No appropriations of Parliament in past years have been requested to provide funds for the payment of such unrecorded amounts.

7. Long-term obligations

(a) The Company has borrowed various amounts from Canada at interest rates ranging from 3½% to 10⅛%, subject to the terms and conditions prescribed by the Governor General in Council. At March 31, 1976, outstanding obligations recorded amounted to $1,243,808,386 which included accrued interest totalling $155,049,397.

(b) By Order in Council P.C. 1975-998 dated 29 April, 1975, the agreement with Canadian General Electric Company for the purchase of the Port Hawkesbury Heavy Water Plant at a total price of $93 million was approved. The agreement provided for a downpayment of $30 million on signing followed by ten additional annual payments inclusive of amounts as to interest aggregating $63 million. The Company carries the asset on its records at a present value of $68.2 million. Annual charges to operations include depreciation based on the present value and an amortized portion of the deferred interest.

8. Major commitments

(a) In July 1969, the Company entered into a contract with Ontario Hydro under which the Company is committed to purchase all of the radioisotope Cobalt-60 produced at the Pickering Generating Station for a period of 30 years from the in-service date (1971) of the installation. The contract is independent of market demand and may be terminated by agreement between the parties. At March 31, 1976, the quantity of Cobalt-60 available for delivery to customers is less than two years supply which is normal as it takes more than twelve months to produce a marketable product. However, as product to be delivered to the Company in future years increases, there may not be an adequate growth in market opportunities. At March 31, 1976 no provision has been reflected in the accounts relative to the potential future imbalance.

(b) The Company was authorized in 1974 to undertake construction of a 725 metric-ton-per-year heavy water plant near Gentilly, Quebec under a total project authorization of $453 million. The plant, known as the La Prade Heavy Water Plant, is expected, subject to annual funding allotments, to be completed by 1982. Capital expenditures as at March 31, 1976 for construction and other costs total $108 million. The capital expenditure projected for the 1976-77 fiscal year amounts to $47 million. Restraint in 1976-77 government expenditure approvals has necessitated an extension of the construction schedule. This extension, together with additional site facilities and auxiliary steam supply system, will result in a significantly higher project cost.

(c) The Company has, effective January 26, 1976, contracted to supply a 600 megawatt (electric) nuclear power plant to the Korea Electric Company. This contract stipulates firm prices for the Canadian content of the nuclear steam supply system, with provision for adjustment for escalation. Also included are cost reimbursable amounts relating to the non-nuclear portions of the station.

(d) The Company has, effective April 11, 1974, contracted together with its partner, Italimpianti—Societa' Italiana Impianti, Italy, to supply a 600 megawatt (electric) nuclear generating station to Comicion Nacional de Energia Atomica, Argentina. The contract stipulates a firm price subject to adjustment for escalation up to certain ceilings.

Severe inflationary conditions throughout the world have created a situation in which a loss to the Company (approximately $100 million) had been estimated if the contract had remained unchanged. Both the client and the contractors have, however, recognized the extraordinary circumstances and are renegotiating the terms of the contract. The Management of the Company expects a material reduction in the estimated loss to the Company.

The terms of the amended agreement are subject to approval by the competent authorities of the countries of the three contracting parties. No provision for anticipated loss has been made in the accounts.

(e) The liability for employees' termination compensation is estimated to be $10 million as at March 31, 1976.

9. Contingent liabilities

In connection with the construction of a prototype nuclear power station the Company has been assessed $5.5 million provincial sales tax. The Company has appealed the assessment and the case has been presented to the Court which has not yet rendered a judgement. Management believes it has a meritorious defence and accordingly, no provision has been included in the accounts.

10. Supplementary information

The Company had 13 directors during the year, whose aggregate remuneration for the year as directors was $14,400 (1974—$12,500). The Company had 10 officers during the year, whose aggregate remuneration for the year as officers was $397,000 (1974—$488,000 including $113,000 of retirement benefits). Two of the officers were also directors.

ATOMIC ENERGY OF CANADA LIMITED—*Concluded*

AUDITOR GENERAL OF CANADA

Ottawa, Ontario,
June 16, 1976.

THE HONOURABLE A. W. GILLESPIE, P.C., M.P.,
MINISTER OF ENERGY, MINES AND RESOURCES,
OTTAWA, ONTARIO.

Dear Mr. Gillespie,

1. I have examined the balance sheet of Atomic Energy of Canada Limited as at March 31, 1976 and the statements of operations, retained earnings and changes in financial position for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

2. As explained in Note 8(d) to the financial statements the amount of the loss on the Argentina contract cannot be determined as renegotiations are in progress and no provision has been made in the accounts. Under generally accepted accounting principles full provision should be made for all known or estimated losses on uncompleted contracts.

3. As explained in Note 6 to the financial statements, the Company is carrying, as plant and property on the balance sheet, the full costs of prototype nuclear power stations. It is not known whether the aggregate of parliamentary appropriations and selling prices will be sufficient to recover the cost of these prototype stations.

4. As explained in Note 6 interest accruing on borrowings from Canada to finance the prototype nuclear power stations, amounting to approximately $62 million as at March 31, 1976, has not been recorded as a liability. Included in the $62 million of interest is $9 million relating to the year ended March 31, 1976 which has not been reflected as an expense in the statement of operations.

5. As explained in Note 8(e) to the financial statements the Company has not recorded termination benefits accruing to its employees amounting to $10 million.

6. In my opinion subject to the effects, on the financial statements, of the ultimate resolution of the matters discussed in paragraphs (2) and (3) and, except for not recording interest relating to prototype nuclear power stations and not recording termination benefits accruing to employees, as discussed in paragraphs (4) and (5), these financial statements give a true and fair view of the financial position of the Company as at March 31, 1976 and the results of its operations and the changes in financial position for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

7. I further report that, in my opinion, proper books of account have been kept by the Company, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada.

BANK OF CANADA

STATEMENT OF ASSETS AND LIABILITIES AS AT DECEMBER 31, 1975

(with comparative figures for 1974)

ASSETS	1975	1974
	(thousands of dollars)	
Deposits payable in foreign currencies:		
Pounds sterling and U.S.A. dollars	$ 13,715	$ 7,699
Other currencies	497	347
	14,212	8,046
Cheques drawn on other banks	151,314	182,544
Advances to chartered and savings banks		8,000
Accrued interest on investments	147,627	127,174
Bills bought in open market, not including treasury bills, at amortized values	44,066	139,741
Investments—at amortized values:		
Treasury bills of Canada	2,081,381	1,590,311
Other securities issued or guaranteed by Canada maturing within three years	2,804,058	2,528,675
Other securities issued or guaranteed by Canada not maturing within three years	2,923,088	2,859,628
Debentures issued by Industrial Development Bank	1,029,528	891,960
Securities issued by the United Kingdom and the United States of America	1,079,045	570,039
Other securities	2,633	2,633
	9,919,733	8,443,246
Industrial Development Bank:		
Total issued share capital, at cost (Note)		73,000
Bank premises:		
Land, buildings and equipment at cost less accumulated depreciation	55,002	44,727
Net balance of Government of Canada collections and payments in process of settlement	161,295	155,132
Other assets	2,623	2,507
	$10,495,872	$ 9,184,117

LIABILITIES	1975	1974
	(thousands of dollars)	
Capital paid up	$ 5,000	$ 5,000
Rest fund	25,000	25,000
Notes in circulation	7,283,052	6,290,476
Deposits:		
Government of Canada	26,639	16,695
Chartered banks	2,748,456	2,361,274
Other	63,342	101,319
	2,838,437	2,479,288
Liabilities payable in foreign currencies:		
Government of Canada	7,415	1,681
Other	284	197
	7,699	1,878
Bank of Canada cheques outstanding	269,147	373,369
Other liabilities	67,537	9,106
	$10,495,872	$ 9,184,117

Note: The audited financial statements of the Industrial Development Bank as at October 1, 1975 showed an equity of $116,740,116 at which date the Bank of Canada's investment in the share capital was $79,000,000. After the coming into force of the Federal Business Development Bank Act on October 2, 1975, the Minister of Finance, as provided in the Act, authorized payment out of the Consolidated Revenue Fund to the Bank of Canada of an amount equal to the par value of the outstanding shares of the Industrial Development Bank held by the Bank of Canada.

G. K. BOUEY
Governor,

A. ROUSSEAU
Chief Accountant,

Auditors' Report: We have examined the statement of assets and liabilities of the Bank of Canada as at December 31, 1975 and the statement of income and expense for the year then ended. Our examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as we considered necessary in the circumstances.

In our opinion these financial statements present fairly the financial position of the Bank as at December 31, 1975 and the results of its operations for the year then ended.

PAUL-ANDRÉ MICHAUD, C.A.
de la firme Samson, Bélair, Côté, Lacroix et associés
Ottawa, Canada, January 22, 1976

G. I. CRAIG, C.A.
of the firm Price Waterhouse & Co.

BANK OF CANADA—*Concluded*

STATEMENT OF INCOME AND EXPENSE
YEAR ENDED DECEMBER 31, 1975

(with comparative figures for 1974)

	1975	1974
	(thousands of dollars)	
INCOME		
Revenue from investments and other income	$629,411	$518,293
EXPENSE		
Salaries[1]	$ 15,974	$ 13,800
Contributions to pension and insurance funds	3,902	3,962
Other staff expenses[2]	1,305	1,200
Directors' fees	31	32
Auditors' fees and expenses	143	142
Taxes—municipal and business	2,339	1,958
Bank note costs	12,126	8,448
Data processing and computer costs	1,459	1,171
Maintenance of premises and equipment—net	1,877	1,533
Printing of publications	429	410
Other printing and stationery	536	514
Postage and express	320	341
Telecommunications	498	417
Travel and staff transfers	645	529
Interest	2,508	765
Other expenses	561	460
	$ 44,653	$ 35,682
Depreciation on buildings and equipment	1,301	1,304
Net income paid to Receiver General for Canada	583,457	481,307
	$629,411	$518,293

(1) The number of staff averaged 1,403 in 1975 and 1,354 in 1974; the approximate number of employee years worked was 1,408 in 1975 and 1,385 in 1974.
(2) Includes cafeteria expenses, retirement allowances, overtime pay, educational training costs and medical services.

CANADA DEPOSIT INSURANCE CORPORATION

(Established by the Canada Deposit Insurance Corporation Act)

BALANCE SHEET AS AT DECEMBER 31, 1975

ASSETS	1975	1974
Cash and short-term deposits	$ 208,160	$ 148,958
Premiums and other accounts receivable	2,476,315	3,938,156
Accrued interest	2,113,527	1,434,832
Payments to depositors guaranteed by Province		10,316,144
Claim re insured deposit payments less provision for loss of $1,000,000 (Note 2)	116,153	491,153
Investments at amortized cost:		
Canada bonds and treasury bills (market value 1975—$99,144,405, 1974—$73,392,554)	102,023,486	72,878,736
Acquired from member institutions—		
Canada bonds	158,368	658,572
Bonds of, or guaranteed by, Provinces	1,134,600	1,215,327
Bonds of Municipalities	81,411	96,321
Other bonds or debentures	641,985	883,324
(market value 1975—$1,447,039, 1974—$2,230,700)	2,016,364	2,853,544
Mortgages	2,971,692	3,717,266
	107,011,542	79,449,546
	$111,925,697	$ 95,778,789

LIABILITIES	1975	1974
Accounts payable	$ 56,029	$ 61,380
Income taxes payable (Note 3)	2,927,000	
Deposit Insurance Fund		
Balance at beginning of year	69,605,975	56,217,942
Premium income (Note 4)	10,267,024	13,388,033
Balance at end of year	79,872,999	69,605,975
Accumulated Net Earnings	19,069,669	16,111,434
	98,942,668	85,717,409
Capital Stock:		
Authorized, issued and fully paid		
Ten shares of $1,000,000 each	10,000,000	10,000,000
	$111,925,697	$ 95,778,789

The accompanying notes are an integral part of the financial statements.

Certified correct:

T. DAVIS
Secretary-Treasurer

Approved on behalf of the Board of Directors:

GÉRARD GINGRAS
Chairman

RICHARD HUMPHRYS
Director

I have examined the above balance sheet and the related statements of income and expense and accumulated net earnings and financial activities and have reported thereon under date of February 26, 1976, to the Minister of Finance.

J. J. MACDONELL
Auditor General of Canada

CANADA DEPOSIT INSURANCE CORPORATION—*Continued*

STATEMENT OF INCOME AND EXPENSE AND ACCUMULATED NET EARNINGS FOR THE YEAR ENDED DECEMBER 31, 1975

	1975	1974
Income—		
Return on Investments	$ 6,857,682	$ 4,709,038
Interest on loans and advances	3,140	554,417
	6,860,822	5,263,455
Expense—		
Inspection fees and expenses:		
Department of Insurance	103,635	81,880
Other	15,075	15,050
	118,710	96,930
Salaries and employee benefits	97,987	97,018
Mortgage administration fees	19,486	21,297
Rent	12,356	8,500
All other expenses	14,548	7,405
	263,087	231,150
Net income before taxes	6,597,735	5,032,305
Income taxes (Note 3)	2,927,000	
Net Income	3,670,735	5,032,305
Accumulated Net Earnings—beginning of year	16,111,434	10,760,379
Add: Reduction of provision for loss on claim		1,000,000
	19,782,169	16,792,684
Deduct: Dividend paid (Note 5)	712,500	681,250
Accumulated Net Earnings—end of year	$19,069,669	$16,111,434

The accompanying notes are an integral part of the financial statements.

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED DECEMBER 31, 1975

	1975	1974
Financial resources provided		
Net income	$ 3,670,735	$ 5,032,305
Less: Amortization of premium and discount on investments	57,498	323,821
	3,613,237	4,708,484
Premium income credited to the Deposit Insurance Fund (Note 1)	10,267,024	13,388,033
Recovery of claims:		
Provincial guarantees	10,316,144	(152,244)
Insured member (Note 2)	375,000	3,530,000
Mortgage repayments	745,574	516,251
Decrease (increase) in premiums and other receivables	783,146	(2,439,942)
Increase in accounts and income taxes payable (Note 3)	2,921,650	1,601
	$29,021,775	$19,552,183
Financial resources applied		
Purchase of investments (net)	$28,250,073	$19,835,280
Dividend paid (Note 5)	712,500	681,250
Increase (decrease) in cash and short term deposits	59,202	(964,347)
	$29,021,775	$19,552,183

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS

1. Objective of the Corporation and Accounting Policies

The Canada Deposit Insurance Corporation was incorporated as a Crown corporation on April 17, 1967 under the provisions of the Canada Deposit Insurance Corporation Act.

The Corporation's principal objective is to provide insurance on deposits with federal institutions (banks and trust and loan companies) and with approved provincial institutions (trust and loan companies). Premiums are assessed against member institutions based on deposits held by those institutions on April 30 of each year.

The significant accounting policies follow:

Premium income

Premium income is credited directly to the Deposit Insurance Fund in accordance with section 18 of the Canada Deposit Insurance Corporation Act.

Investment income

Investment income (return on investments) is reported inclusive of net gains and losses on sales of investments and of the annual amortization of premiums and discounts on fixed term securities.

Recognition of losses

Provision for losses arising from actions taken to secure the subrogation of depositors' rights and interests is established in the year these actions are taken or as soon as possible thereafter when the eventual losses can be reasonably estimated.

2. Claim re Insured Deposit Payments

In 1970 under the provisions of section 13 of the Canada Deposit Insurance Corporation Act, the Corporation by paying $5,432,971 acquired all the rights and interests of the depositors against a member institution which was in receivership. Recoveries to December 31, 1975 amounted to $4,316,818 resulting in a balance of $1,116,153 on the claim, against which a provision of $1,000,000 for losses has been made, leaving a net amount of $116,153.

3. Income Tax

The remission of income tax payable by the Corporation previously granted by the Governor in Council was revoked during the year and an amendment to the Income Tax Act defined taxes applicable to the Corporation. As a result, the Corporation became liable for corporation income tax effective January 1, 1975 and a provision for $2,927,000 for that purpose has been recorded for the year.

4. Premium income

As provided in section 19(8) of the Act and as approved by the Board of Directors on February 2, 1972, member institutions were assessed reduced premiums during the year and in every year since 1972.

5. Dividend

The dividend declared and paid during the year was based on the rate of interest applicable to loans to Crown corporations as provided for in section 36 of the Act.

6. Insured Deposits

Deposits insured by the Corporation, based on returns received from member institutions during 1975, totalled $48,955 million, comprising deposits of $43,433 million in federal institutions and $5,522 million in provincial institutions. Of the deposits insured in provincial institutions, $445 million was covered by a temporary indemnity agreement with one province.

7. Remuneration of Directors and Officers

The Corporation has five directors and two officers, one of whom is also a director. The directors receive no remuneration. Remuneration of officers as officers was $51,000 (1974—$48,000).

CANADA DEPOSIT INSURANCE CORPORATION—*Concluded*

AUDITOR GENERAL OF CANADA
Ottawa, February 26, 1976.

THE HONOURABLE DONALD S. MACDONALD P.C., M.P.,
MINISTER OF FINANCE,
OTTAWA.

Dear Mr. Macdonald,

I have examined the balance sheet of Canada Deposit Insurance Corporation as at December 31, 1975 and the statements of income and expense and accumulated net earnings and financial activities for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements give a true and fair view of the financial position of the Corporation as at December 31, 1975, and the results of its operations and financial activities for the year then ended, in accordance with generally accepted accounting principles which, except for the recording of a provision for income taxes resulting from a change in the income tax status of the Corporation as described in Note 3 to the financial statements, have been applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within the statutory powers of the Corporation.

Yours faithfully,

J. J. MACDONELL,
Auditor General of Canada.

CANADIAN ARSENALS LIMITED
(Incorporated under the Canada Corporations Act)

BALANCE SHEET AS AT MARCH 31, 1976

ASSETS	1976	1975
Current:		
Cash	$ 689,513	$ 306,855
Short-term bank deposits	601,327	753,735
Accounts receivable	1,822,558	1,265,091
Inventories of work-in-process and finished products (Note 1)	1,829,981	2,091,260
Material and supplies	239,051	249,026
Prepaid expense	8,716	9,553
	$ 5,191,146	$ 4,675,520

LIABILITIES	1976	1975
Current:		
Accounts payable and accrued liabilities	$ 1,526,046	$ 1,082,590
Due to Canada in respect of parliamentary appropriation	165,070	8,304
Advance payments on production		84,596
Total current liabilities	1,691,116	1,175,490
Long-term:		
Provision for termination allowance (Note 2)	1,437,667	1,328,516
Loans from Canada (Note 3)	3,500,000	3,500,000
	4,937,667	4,828,516
SHAREHOLDERS' EQUITY		
Capital stock		
Authorized—1,000 shares of no par value		
Issued—30 shares fully paid	30	30
Deficit not currently recoverable from appropriation (Note 2)	(1,437,667)	(1,328,516)
	(1,437,637)	(1,328,486)
	$ 5,191,146	$ 4,675,520

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Board

J. M. DESROCHES
Director

R. G. CRUTCHLOW
Director

STATEMENT OF INCOME AND EXPENSE FOR THE YEAR ENDED MARCH 31, 1976

	1976	1975
Sales	$ 7,210,647	$ 4,842,711
Cost of sales	8,989,531	6,693,710
Loss on sales (Note 4)	1,778,884	1,850,999
Administrative expenses	387,801	350,889
Loss on operations	2,166,685	2,201,888
Other income	(485,079)	(492,772)
Loss for the year before extraordinary items	1,681,606	1,709,116
Extraordinary income item (Note 5)		(228,640)
Extraordinary expense item (Note 5)	508,870	
Loss for the year financed by appropriation	2,190,476	1,480,476
Deferred termination allowance (Note 2)	109,151	133,227
Total loss for the year	$ 2,299,627	$ 1,613,703
Source of funds:		
Supply and Services Vote 20 (Vote 15 in 1975)	$ 2,432,930	$ 1,571,696
Treasury Board Vote 7b		227,000
	2,432,930	1,798,696
Less: Additions to buildings and equipment acquired on behalf of Canada	242,454	318,220
Loss financed by appropriation	2,190,476	1,480,476
Loss not financed by appropriation (Note 2)	109,151	133,227
Total loss for the year	$ 2,299,627	$ 1,613,703

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDING MARCH 31, 1976

1. Accounting policies

   Inventory valuation

   The work-in-process and finished products inventories are valued at the lower of cost or net realizable value.

   Material and supplies inventories are carried at cost.

   Fixed assets

   The lands, buildings and equipment comprising the plants operated by the Company are owned by Canada and, consequently, are not reflected in the financial statements.

   Revenue recognition

   Sales are recorded when goods are shipped.

2. Change in reporting for employment termination benefits

   The Company continues to include in expenses on the statement of income and expense only the actual amount of money paid out for employment termination benefits.

   Amounts accrued during the year, but not actually paid out, are now shown on the statement of income and expense as charges to deferred termination allowance. Although these amounts do not affect the appropriation from the consolidated revenue fund, the total losses reported have been increased by $133,227 and $109,151 for 1975 and 1976, respectively.

   The associated liability is now shown on the balance sheet as both a long-term liability and a deficit not currently recoverable from appropriation.

3. Loans from Canada

   Loans from Canada to provide working capital to the Company bear no interest and have no fixed repayment dates.

CANADIAN ARSENALS LIMITED—*Concluded*

4. Cost of sales

The cost of sales of the Company includes salary and other overhead costs incurred by the Company in order to sustain its capability to produce small arms and munitions on a larger scale than is currently required. Because of existing low levels of production, the above costs were not recoverable from sales revenue which is based primarily on rates negotiated with the Department of Supply and Services. These amounts, for the year ending March 31, 1976, are as follows:

	Filling Division	Small Arms Division	Total
Sales	$ 5,318,916	$ 1,891,731	$ 7,210,647
Cost of sales based on negotiated rates	5,672,011	1,641,488	7,313,499
Profit or (loss) on sales	(353,095)	250,243	(102,852)
Overhead costs attributable to excess capacity	1,069,212	606,820	1,676,032
Total profit or (loss) on sales	$ (1,422,307)	$ (356,577)	$ (1,778,884)

5. Extraordinary items

Income item—1975

During 1975, the Company replaced its self-insured group insurance plan with one which is fully insured. The amount of $228,640 reflected in the statement of income and expense as an extraordinary item consists of favourable claims experience refunds, together with interest thereon, received from the terminated plan.

Expense item—1976

On February 3, 1976 a fire at the Filling Division destroyed a number of buildings and the equipment and material they contained.

The buildings and equipment (at a cost of $847,080 and $528,598 respectively) destroyed were owned by Canada. (Note 8). The cost to replace those assets deemed essential to operations is estimated to be $350,000, which amount will be requested as part of the appropriation for capital expenditures, 1976-77.

6. Directors and officers

The Company has five directors and five officers, two of whom are also directors. The aggregate remuneration paid the officers during the year was $81,750. No remuneration was paid to directors.

7. Comparative figures

Certain figures for the previous year have been reclassified to conform to the current year's presentation.

8. Plants owned by Canada

The cost as at March 31 of the two plants owned by Canada, not reflected in the accounts of the Company but used in its operations, was:

	1976	1975
Land	$ 2,327,727	$ 2,336,213
Buildings	13,005,844	13,822,973
Equipment	16,083,468	16,421,878
	$ 31,417,039	$ 32,581,064

9. Anticipated closing of Small Arms Division

It is anticipated that the Small Arms Division will cease to operate during 1976-77.

AUDITOR GENERAL OF CANADA
Ottawa, Ontario
June 30, 1976

THE HONOURABLE JEAN-PIERRE GOYER, P.C., LL.B., M.P.,
MINISTER OF SUPPLY AND SERVICES,
OTTAWA, ONTARIO.

Dear Mr. Goyer,

I have examined the balance sheet of Canadian Arsenals Limited as at March 31, 1976 and the statement of income and expense for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements give a true and fair view of the financial position of the Company as at March 31, 1976 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied, after giving retroactive effect to the change in reporting for employment termination benefits referred to in Note 2 to the financial statements, on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Company, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada

CANADIAN BROADCASTING CORPORATION
(Established by the Broadcasting Act)

CONSOLIDATED BALANCE SHEET AT MARCH 31, 1976

ASSETS	1976	1975
Current assets:		
Cash and treasury bills	$ 17,591,086	$ 22,645,770
Accounts receivable	15,747,362	15,187,391
Engineering and production supplies, at cost	4,363,055	3,809,072
Programs completed and in process of production, at cost	26,544,470	15,405,615
Film and script rights	7,376,206	6,326,612
Prepaid expense	2,273,833	1,227,273
Total current assets	73,896,012	64,601,733
Investments (Note 3)	351,999	351,999
Capital assets, at cost:		
Land and buildings	140,791,103	129,296,694
Technical equipment	240,788,743	198,760,711
Furnishings and equipment	12,306,856	10,296,062
Other	3,649,328	3,316,070
	397,536,030	341,669,537
Less: Accumulated depreciation	155,380,382	138,557,367
	242,155,648	203,112,170
	$316,403,659	$268,065,902

LIABILITIES	1976	1975
Current liabilities:		
Accounts payable and accrued liabilities	$ 48,213,842	$ 31,818,410
Refundable balance with respect to Parliamentary votes	1,167,120	1,438,851
Total current liabilities	49,380,962	33,257,261
EQUITY OF CANADA		
Loans to finance the acquisition of capital assets (Note 4)	197,880,410	197,880,410
Unexpended balance of funds provided for the 1976 Summer Olympics	5,416,377	10,564,121
Proprietor's Equity Account	63,725,910	26,364,110
	267,022,697	234,808,641
	$316,403,659	$268,065,902

The accompanying notes are an integral part of the financial statements.

Certified correct:

V. F. DAVIS
Vice-President, Finance

Approved on behalf of the Board of Directors:

YVES J. MÉNARD
Director

A. W. JOHNSON
Director

CANADIAN BROADCASTING CORPORATION—*Continued*

CONSOLIDATED STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1976

	1976	1975
Expense:		
Cost of production and distribution:		
Programs	$247,841,319	$213,669,058
Network distribution	30,095,486	27,351,300
Station transmission	21,188,206	17,873,412
Payments to private stations	7,481,636	6,608,849
Commissions to agencies and networks	7,869,209	7,955,907
	314,475,856	273,458,526
Operational supervision and services:		
Programs	6,204,700	4,656,962
Administration	22,319,142	18,398,757
General	6,102,998	4,928,309
	34,626,840	27,984,028
External services	8,173,897	7,298,350
Broadcasting services for the 1976 Summer Olympics	10,754,865	4,599,636
Selling and general administration:		
Selling expense	6,873,036	6,989,597
Engineering and development	3,309,450	2,875,916
Management and central services	16,778,309	14,668,019
Additional contribution to pension plan		1,285,000
	26,960,795	25,818,532
	394,992,253	339,159,072
Income:		
Advertising revenue—gross	71,183,313	70,496,129
Interest on investments	1,235,240	1,404,994
Payments from le Comité Organisateur des Jeux Olympiques de 1976	10,500,000	4,500,000
Miscellaneous	1,809,876	2,006,959
	84,728,429	78,408,082
Net cost of operations	$310,263,824	$260,750,990

The accompanying notes are an integral part of the financial statements.

CONSOLIDATED STATEMENT OF PROPRIETOR'S EQUITY ACCOUNT FOR THE YEAR ENDED MARCH 31, 1976

	1976	1975
Balance, beginning of year	$ 26,364,110	$ 4,870,334
Add:		
Proceeds from Parliamentary appropriations (Note 6)	341,877,880	290,700,149
1976 Summer Olympics expenditures provided from specific Parliamentary appropriations	5,747,744	1,241,070
	373,989,734	296,811,553
Deduct:		
Net cost of operations	310,263,824	260,750,990
Adjustment on consolidating St. Clair River Broadcasting Limited		9,696,453
	310,263,824	270,447,443
Balance, end of year	$ 63,725,910	$ 26,364,110

The accompanying notes are an integral part of the financial statements.

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1976

	1976	1975
Source of funds		
Net Parliamentary payment for:		
Operating expenditures	$287,032,000	$234,901,000
Capital expenditures	54,845,880	55,799,149
Summer Olympics 1976	600,000	7,200,000
	342,477,880	297,900,149
Proceeds from sale of capital assets	63,428	98,968
	342,541,308	297,999,117
Application of funds		
Net cost of operations	310,263,824	260,750,990
Less: depreciation and amortization not requiring an outlay of funds	21,846,997	19,039,097
	288,416,827	241,711,893
Additions to capital assets	60,953,903	47,156,740
Adjustment on consolidating St. Clair River Broadcasting Limited		9,696,453
Investments in other companies		350,000
	349,370,730	298,915,086
Decrease in working capital	(6,829,422)	(915,969)
Working capital, beginning of year	31,344,472	32,260,441
Working capital, end of year	$ 24,515,050	$ 31,344,472

The accompanying notes are an integral part of the financial statements.

CANADIAN BROADCASTING CORPORATION—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31, 1976

1. Accounting policies

   a) Subsidiaries
   Wholly-owned subsidiaries are consolidated. The excess of purchase price over net assets of subsidiaries acquired has been charged to Proprietor's Equity Account.

   b) Investments
   Investments are carried at cost. Income arising from the investments is recognized when received.

   c) Film and script rights
   Film and script rights are recorded at cost or residual values.

   d) Capital assets
   Capital assets are carried at cost and depreciated on the straight line method using rates based on the estimated useful life of the assets. Expenditures of a capital nature incurred during the year for assets to which the Corporation cannot acquire title were fully amortized.

   e) 1976 Summer Olympics
   Operating expenditures and revenues in connection with the 1976 Summer Olympics are included in the Corporation's net cost of operations. The net amount, excluding depreciation, is charged, together with capital expenditures, to the appropriation provided for that purpose. The capital assets acquired are included in the Corporation's capital assets recorded in the statements and credited to the Proprietor's Equity Account.

   f) Comparative figures
   The presentation of the 1975 comparative figures has been amended to conform to the 1976 format.

2. Consolidated subsidiaries
   The consolidated financial statements include the accounts of the Canadian Broadcasting Corporation and its wholly-owned subsidiary, St. Clair River Broadcasting Limited. During the year, La Cie de Radiodiffusion de Matane Ltée. and Park Realty Limited have been liquidated and their assets included in the assets of the Corporation.

3. Investments

Master FM Limited—common shares	$ 1,999
Télévision St. François Inc.— preferred shares	350,000
	$351,999

4. Loans to finance the acquisition of capital assets
   Payment of principal and interest on loans from Canada due after March 31, 1974 has been deferred until March 31, 1979, in accordance with Orders in Council P.C. 1974-633, P.C. 1974-704 and P.C. 1974-856. The cumulative interest since March 31, 1974 not recorded in the accounts, is $28,106,388, of which $14,053,194 is the interest for the year.

5. Future capital expenditures
   The Corporation's plans call for capital expenditures in the order of $215 million over the next three years, of which $61 million is for 1976/77 subject to the provision of funds by Parliament.

6. Proceeds from Parliamentary appropriations

   The proceeds from Parliamentary appropriations shown as $341,877,880 are comprised of funds voted by Parliament as payments for operating and capital expenditures exclusive of payments for Summer Olympics, 1976.

	Operating	Capital	Total
Parliamentary votes	$293,282,000	$ 59,013,000	$352,295,000
Reduction in payments as per letters from Secretary of the Treasury Board dated February 14, 1975 and June 13, 1975	6,250,000	3,000,000	9,250,000
	287,032,000	56,013,000	343,045,000
Repayments to Canada		1,167,120	1,167,120
Proceeds from Parliamentary appropriations	$287,032,000	$ 54,845,880	$341,877,880

   At March 31, 1976, the unexpended balance of operating appropriations of current and prior years amounted to $3,505,158, which in accordance with an agreement with Treasury Board has been retained by the Corporation and included in the Proprietor's Equity Account.

7. Pension plan
   As at December 31, 1974, the unfunded liability under the Corporation's pension plan was actuarially estimated to be $47,690,000. The Corporation is liquidating this by annual payments of $4,840,000 payable to 1992 and by annual payments of $800,100 thereafter until 2027 representing both principal and interest as required by the Pension Benefits Standards Act 1966-67, c. 92.

8. Severance pay
   Severance pay accrues to employees for service in excess of ten years. Such payments are made and charged to the accounts in the year the employee separates or retires. The accrued obligations for all employees payable over future years is estimated at $28,700,000 at March 31, 1976 and is not recorded in the accounts, as the practice has been to include in Estimates approved by Parliament only the payment for the current year.

9. Contingent liabilities
   In the ordinary course of the business of the Corporation there are matters in suit and in dispute and contingencies outstanding against it. In the opinion of Management, the losses, if any, which may result from the settlement of these matters will not be material.

10. Anti-inflation legislation
    The Federal government has passed the Anti-Inflation Act empowering the Anti-Inflation Board to issue regulations with respect to combatting inflation. Under this legislation, the Corporation is subject to mandatory compliance with controls on revenues and employees' compensation.

11. Supplementary information
    Depreciation and amortization charged during the year amounted to $21,846,997.
    The aggregate remuneration paid by the Corporation during the year to its fifteen directors and three officers of whom one is also a director was $22,300 and $142,853 respectively.
    Directors and officers of the subsidiaries are employees of the Canadian Broadcasting Corporation and received no remuneration as directors.

CANADIAN BROADCASTING CORPORATION—*Concluded*

AUDITOR GENERAL OF CANADA
Ottawa, Ontario
June 21, 1976.

THE CANADIAN BROADCASTING CORPORATION,
AND
THE HONOURABLE J. HUGH FAULKNER, P.C., M.P.,
SECRETARY OF STATE,
OTTAWA, ONTARIO.

Sirs,

I have examined the consolidated balance sheet of the Canadian Broadcasting Corporation and its subsidiary company as at March 31, 1976 and the consolidated statements of operations, proprietor's equity account and changes in financial position for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

As explained in Note 4 to the financial statements the Corporation has not recorded the accrued interest of $28,106,388, of which $14,053,194 is the interest for the year, on loans from Canada. Payment of such interest has been deferred until March 31, 1979.

As explained in Note 8 to the financial statements severance pay is recorded in the accounts when paid upon employee retirement or separation. No provision has been made in the accounts for benefits accruing to employees amounting to $28,700,000 at March 31, 1976 and expenses for the year have been understated by $3,400,000.

In my opinion, except for the effect of failing to record accrued interest and provision for severance pay, described in the preceding two paragraphs, these financial statements give a true and fair view of the financial position of the Corporation and its subsidiary company as at March 31, 1976 and the results of their operations and the changes in financial position for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation and its subsidiary company, the financial statements are in agreement therewith and the transactions that have come under my notice have been within their statutory powers.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada.

CANADIAN COMMERCIAL CORPORATION

(*Established by the Canadian Commercial Corporation Act*)

BALANCE SHEET AS AT MARCH 31, 1976

ASSETS	1976	1975
Current:		
Cash and short-term bank deposits	$ 8,834,874	$ 10,863,998
Accounts receivable		
Foreign governments	28,729,189	30,755,247
Canadian International Development Agency	3,316,194	10,876,710
Other	382,093	86,830
	32,427,476	41,718,787
Advances and progress payments to suppliers	107,584,867	118,484,295
Less: Amounts received from customers	93,773,274	106,249,777
	13,811,593	12,234,518
Total current assets	55,073,943	64,817,303
Loan to supplier (Note 2)	230,000	230,000
Contract cost over-run (Note 4)		2,542,120
	$ 55,303,943	$ 67,589,423

LIABILITIES	1976	1975
Current:		
Accounts payable and accrued liabilities	$ 30,310,577	$ 38,236,768
Due to the Receiver General of Canada	31,258	807,161
Due to the Defence Production Revolving Fund	1,720,773	233,203
Advances received from customers payable to suppliers	10,508,951	12,954,648
Total current liabilities	42,571,559	52,231,780
EQUITY OF CANADA		
Funds provided under authority of the Canadian Commercial Corporation Act:		
Advances, section 8(1)	10,000,000	10,000,000
Loans, section 8(2) (Note 3)	5,800,000	5,800,000
	15,800,000	15,800,000
Deficit	(2,428,392)	
Unrealized loss on U.S. exchange	(639,224)	(442,357)
	12,732,384	15,357,643
	$ 55,303,943	$ 67,589,423

The accompanying notes are an integral part of the financial statements.

Certified correct:

E. T. KENNEDY
Comptroller

Approved on behalf of the Board:

A. R. BAILEY
Director

J. M. DESROCHES
Director

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1976

	1976	1975
Expenses		
Administrative services rendered by the Department of Supply and Services	$ 8,755,459	$ 7,879,446
Interest on loans	502,343	353,103
Net losses on contracts	336	17,716
Bank charges and miscellaneous	2,717	1,142
Provision for contract cost over-run (Note 4)	2,427,514	
	11,688,369	8,251,407
Income		
Recovery of administrative costs from the Canadian International Development Agency	2,258,022	1,456,857
Interest earned on:		
Short-term bank deposits	195,419	489,520
Special progress payments to suppliers	16,810	28,280
	2,470,251	1,974,657
Net cost of operations	9,218,118	6,276,750
Net cost of operations provided by:		
Supply and Services Vote 25 (20 in 1974-75)	6,789,726	6,422,589
Less: Amount refundable to the Receiver General		145,839
	6,789,726	6,276,750
Deficit	2,428,392	
	$ 9,218,118	$ 6,276,750

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1976

1. Accounting policies

(a) Progress payments to suppliers

Advances and progress payments on contracts placed with Canadian suppliers on behalf of foreign governments are charged to the advances and progress payments to suppliers account. The corresponding amounts received from the foreign governments are reflected in an account for amounts received from customers. The net balance comprises amounts paid to suppliers not yet recovered from customers. Advances from customers that have not been paid to suppliers are reported as a separate liability.

(b) Foreign currency

At the year end U.S. dollar balances included in the accounts are translated at the prevailing rate of exchange and any exchange difference is recorded in the account for unrealized loss or gain on sale of U.S. exchange. Realized exchange losses or gains on sale of U.S. dollars are transferred from this account to cost of operations.

CANADIAN COMMERCIAL CORPORATION—*Concluded*

(c) Administrative expenses

The Corporation has no capital assets or employees. The administrative expenses including salaries of Department of Supply and Services personnel assigned to the Corporation are recovered from a Department of Supply and Services appropriation. Costs relating to vacation and severance pay benefits accruing to the departmental personnel are generally included in the administrative services rendered by the Department as payment is made. The estimated liability for unrecorded benefits to March 31, 1976 totals $250,000.

(d) Surplus/Deficit

Surpluses are periodically transferred to the Receiver General as revenue. Reimbursement of realized deficits is contingent upon parliamentary appropriation of funds.

2. Loan to supplier
The loan is non-interest bearing. Repayments, calculated with reference to certain operations of the supplier, will commence in 1977.

3. Loans from the Consolidated Revenue Fund
These loans bear interest at rates from $6\frac{5}{16}\%$ to $7\frac{3}{8}\%$ per annum. Repayment is dependent upon working capital needs.

4. Provision for contract cost over-run
Current year's operations have been charged with a provision for settlement of a contract cost over-run of $2,427,514 at March 31, 1976. The over-run, incurred under a contract negotiated on a ceiling price basis with a foreign government, was previously reported under assets because the final determination was subject to the outcome of claims and counter-claims under litigation between Her Majesty and the aircraft designer. The matter is in the final stages of settlement and should be completed during 1976.

5. Remuneration of officers and directors
The Corporation has six directors and five officers, one of whom is also a director. All are public servants and receive no remuneration from the Corporation.

6. Comparative figures
The presentation of the 1975 comparative figures has been amended to conform to the 1976 format.

7. Contingent liability
A statement of claim in the amount of $6.8 million plus interest has been filed in court by a Canadian company for alleged losses resulting from the termination of a portion of a contract. The corporation is defending against the claim and in the opinion of management no provision for settlement is required in the accounts.

Ottawa, Ontario

THE HONOURABLE JEAN-PIERRE GOYER, P.C., LL.B., M.P.,
MINISTER OF SUPPLY AND SERVICES,
OTTAWA, ONTARIO.

Dear Mr. Goyer,

I have examined the balance sheet of the Canadian Commercial Corporation as at March 31, 1976 and the statement of operations for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements give a true and fair view of the financial position of the Corporation as at March 31, 1976 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada.

CANADIAN DAIRY COMMISSION
(Established by the Canadian Dairy Commission Act)

BALANCE SHEET AS AT MARCH 31, 1976

ASSETS	1976	1975
Deposit with the Receiver General	$ 50,781,307	$ 31,644,015
Accounts receivable	4,747,729	278,980
Levies receivable from provincial milk marketing boards	11,852,765	1,860,840
Inventories, at lower of cost or market value (Note 2)		
Skim milk powder	38,490,830	35,272,834
Butter	30,006,283	10,142,651
	68,497,113	45,415,485
	$135,878,914	$ 79,199,320

LIABILITIES	1976	1975
Prepaid sales	$ 263,713	$ 632,262
Accounts payable	7,275,981	2,961,921
Subsidies payable to producers	40,864,565	28,701,160
Loans from Canada including accrued interest (Note 3)	205,892,168	32,150,766
	254,296,427	64,446,109
EXPORT EQUALIZATION ACCOUNT		
Deficit, per statement attached	(131,443,844)	(5,931,664)
EQUITY OF CANADA		
Funds available for dairy support operations	13,026,331	20,684,875
	$135,878,914	$ 79,199,320

The accompanying notes are an integral part of the financial statements.

Approved by the Commission

ELLARD POWERS
Chairman

J. THIBAUDEAU
Vice-Chairman

STATEMENT OF DAIRY SUPPORT OPERATIONS FOR THE YEAR ENDED MARCH 31, 1976

	1976	1975
Parliamentary appropriations:		
Agricultural Stabilization Board—		
Agriculture Vote 20	$275,000,000	$251,100,000
Agriculture Vote 50 (Vote 45 to 1975)	1,061,958	894,728
	276,061,958	251,994,728
Gross profit on marketing butter		9,912,008
	276,061,958	261,906,736
Cost of operations:		
Subsidies to producers on milk and cream for manufactured products	265,862,669	238,491,346
Expense of marketing operations—		
Storage	5,442,920	1,886,723
Freight	1,552,243	1,267,757
Handling	685,114	403,538
Miscellaneous	398,467	190,368
Interest on loans from Canada	8,717,131	3,066,636
Administrative expense (Schedule A)	1,061,958	894,728
	283,720,502	246,201,096
Excess of cost of operations over funds provided	7,658,544	(15,705,640)
Funds available for dairy support operations:		
Balance at beginning of year	20,684,875	4,979,235
Balance at end of year	$ 13,026,331	$ 20,684,875

The accompanying notes are an integral part of the financial statements.

CANADIAN DAIRY COMMISSION—*Continued*

STATEMENT OF EXPORT EQUALIZATION ACCOUNT FOR THE YEAR ENDED MARCH 31, 1976

	1976			1975
	Butter	Skim milk powder	Total	(Note 5)
Sales	$ 58,015,234	$ 35,898,900	$ 93,914,134	$ 45,329,120
Levies on producers		60,848,464	60,848,464	12,743,486
	58,015,234	96,747,364	154,762,598	58,072,606
Cost of products sold:				
Inventory beginning of year	10,142,651	35,272,834	45,415,485	6,900,099
Purchases	90,735,042	212,621,364	303,346,406	92,297,286
	100,877,693	247,894,198	348,771,891	99,197,385
Deduct: Inventory end of year (Note 2)	30,006,283	38,490,830	68,497,113	35,272,834
	70,871,410	209,403,368	280,274,778	63,924,551
Export assistance on marketing dairy products				79,719
	70,871,410	209,403,368	280,274,778	64,004,270
Net reduction of account	12,856,176	112,656,004	125,512,180	5,931,664
Deficit at beginning of year		5,931,664	5,931,664	
Deficit at end of year	$ 12,856,176	$118,587,668	$131,443,844	$ 5,931,664

The accompanying notes are an integral part of the financial statements.

SCHEDULE A

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1976

	1976	1975
Funds provided by:		
Loans from Canada	$224,310,955	$129,841,350
Increase in subsidies payable to producers	12,163,405	8,801,842
Increase in accrued interest	5,327,978	521,232
Increase in accounts payable	4,314,060	161,285
	$246,116,398	$139,325,709
Funds applied to:		
Operations		
Dairy support operations	$ 7,658,544	$(15,705,640)
Export equalization	125,512,180	5,931,664
Loans repaid to Canada	55,897,531	100,079,963
Increase in inventory		
—skim milk powder	3,217,996	28,372,735
—butter	19,863,632	3,100,471
Increase in levies receivable from provincial milk marketing boards	9,991,925	905,099
Increase in accounts receivable	4,468,749	(4,911,230)
Decrease in prepaid sales	368,549	(149,913)
Increase in deposit with Receiver General	19,137,292	21,702,560
	$246,116,398	$139,325,709

The accompanying notes are an integral part of the financial statements.

SCHEDULE OF ADMINISTRATIVE EXPENSE FOR THE YEAR ENDED MARCH 31, 1976

	1976	1975
Remuneration of members of the Commission	$ 101,918	$ 93,543
Employee salaries	539,591	430,212
Other personnel costs	61,616	61,203
Transportation and communications	82,865	61,648
Consultative Committee	18,763	20,218
Audit Services Bureau fees	90,000	80,000
Other professional and special services	22,270	42,255
Rentals	78,343	74,576
Repairs and maintenance	17,515	1,240
Utilities, materials and supplies	27,908	20,815
Acquisition of furniture and equipment	20,880	8,840
Miscellaneous	289	178
Subsidy processing and cheque issue services	595,918	617,445
	1,657,876	1,512,173
Less: Services provided by government departments without charge	595,918	617,445
Net administrative expense	$1,061,958	$ 894,728

The accompanying notes are an integral part of the financial statements.

CANADIAN DAIRY COMMISSION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1976

1. Summary of accounting policies:

   Accounting policy

   Administrative expenses are recorded on a cash basis modified to include payments in April relating to work performed, goods received or services rendered prior to March 31, which basis is consistent with that used by departments of the Government of Canada. All other accounts of the Commission are maintained on an accrual basis.

   Fixed assets

   Purchases of furniture and equipment are recorded as an administrative expense in the year of acquisition.

   Statement of Dairy Support Operations

   This statement reflects all of the operations of the Commission except for those pertaining to the equalization account.

   Statement of Export Equalization Account

   During the year an export equalization account for certain dairy products was established. The account is managed by the Commission to cover losses incurred on the export sale of surplus dairy products. The Commission in managing the account establishes a producer levy intended to balance the account over a five year period. All operations related to the account are reflected in the Statement of Export Equalization Account. Marketing costs and interest on loans from Canada have been charged in the Statement of Dairy Support Operations.

2. Inventories:

   Skim milk powder

   The Commission purchases skim milk powder surplus to Canadian needs from processors at the Canadian market supportprice for sale outside Canada. The world market price has been declining for some time, resulting in the market value of the inventory as at March 31, 1976 being $147,029,500 ($14,265,-190—1975) less than thee Canadian market support price. The amount of this decrease has been reflected in the carrying value of the inventory and charged to the export equalization account.

   Butter

   To maintain an orderly market the Commission purchases butter, generally from domestic processors, for sale at a later date to meet Canadian consumer demands or for export. With recent increases in Canadian production, the Commission has sold butter products on the world market. The world market price being less than the current Canadian support price paid by the Commission, the market value of the inventory as at March 31, 1976 is $15,257,100 (NIL—1975) less than the acquisition cost. The carrying value of the inventory has been reduced by this amount which has been charged to the export equalization account.

3. Loans from Canada

   The loans from Canada, obtained to finance purchase of dairy products, bear interest rates varying from 6 5/8% to 8 7/8% per annum. Time of repayment has not been fixed and is dependent upon working capital of the Commission. Interest is calculated on a simple basis and is due and payable at the time of principal repayment. Accrued interest at March 31, 1976 amounts to $5,863,168 ($535,190—1975).

   During the year the maximum borrowing limit of the Commission was increased from $100 million to $300 million.

4. Outstanding commitments

   As at March 31, 1976 the Commission is committed to purchase skim milk powder and butter produced prior to March 31, 1976 at current Canadian market support prices in the approximate amounts of $2,000,000 ($7,000,000—1975) and $700,000 (NIL—1975) respectively. No provision has been made in the financial statements for losses which may result from these purchases at higher than export market prices.

5. Comparative figures

   The presentation of the 1975 comparative figures has been amended to conform to the 1976 format.

   In the Statement of Export Equalization Account the 1975 figures represent the skim milk powder operations only, and results of the 1975 butter operations are included in the Statement of Dairy Support Operations as gross profit on marketing butter.

AUDITOR GENERAL OF CANADA

Ottawa, Ontario
June 29, 1976

THE HONOURABLE EUGENE F. WHELAN, P.C., M.P.,
MINISTER OF AGRICULTURE,
OTTAWA, ONTARIO.

Dear Mr. Whelan,

I have examined the balance sheet of the Canadian Dairy Commission as at March 31, 1976 and the statements of dairy support operations, export equalization account and changes in financial position for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements give a true and fair view of the financial position of the Commission as at March 31, 1976 and the results of its operations and the changes in financial position for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Commission, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada

CANADIAN FILM DEVELOPMENT CORPORATION

(Established by the Canadian Film Development Corporation Act)

BALANCE SHEET AS AT MARCH 31, 1976

ASSETS	1976	1975
Accounts receivable	$ 14,752	$ 92,755
Prepaid expenses	4,900	1,291
	19,652	94,046
Corporation's share of cost of feature films in production	4,175,506	2,706,519
Furniture and Equipment, at cost	56,608	49,398
Less: Accumulated depreciation	32,642	27,476
	23,966	21,922
	$ 4,219,124	$ 2,822,487

LIABILITIES	1976	1975
Accounts payable	$ 340	$ 990
EQUITY OF CANADA		
Balance at the beginning of the year	2,821,497	4,654,024
Amount withdrawn from statutory appropriations during the year (note 4)	3,521,315	3,099,958
Other		(1,165)
	3,521,315	3,098,793
	6,342,812	7,752,817
Net cost of operations for the year	2,124,028	4,931,320
Balance at the end of the year	4,218,784	2,821,497
	$ 4,219,124	$ 2,822,487

The accompanying notes are an integral part of the financial statements.

Certified correct:

MICHAEL SPENCER
Executive Director

Approved on behalf of the Corporation:

GRATIEN GÉLINAS
Chairman

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1976

	1976	1975
Film operations		
Corporation's share of costs of feature films		
Films placed in distribution	$ 2,437,392	$ 3,317,766
Write-off of films in distribution at March 31, 1975		2,076,342
	2,437,392	5,394,108
Less: Income derived from films in distribution	835,476	865,011
	1,601,916	4,529,097
Administrative expenses		
Salaries and employee benefits	233,882	182,480
Advisory fees including expenses	66,202	52,597
Rent, leasehold improvements and taxes	64,301	51,431
Printing, postage and general office expenses	55,146	44,096
Travel	44,407	28,822
Script readers' fees for scripts not accepted	20,090	11,495
Telephone and telegraph	16,796	13,755
Promotion and advertising	10,900	8,076
Depreciation	5,991	5,273
Professional and special services	4,255	4,198
Loss on disposal of furniture and equipment	142	
	522,112	402,223
Net cost of operations	$ 2,124,028	$ 4,931,320

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1976

	1976	1975
Source of Funds		
Net cost of operations	$ 2,124,028	$ 4,931,320
Less:		
Charges not requiring funds during the year		
Films placed in distribution	2,437,392	5,394,108
Depreciation	5,991	5,273
Loss on disposal of fixed assets	142	
	319,497	468,061
Received on account of parliamentary appropriations	3,521,315	3,099,958
	3,840,812	3,568,019
Application of Funds		
Investment in production of films	3,906,379	3,497,741
Purchase of fixed assets	8,177	8,396
Other		1,165
	3,914,556	3,507,302
Increase (decrease) during year	(73,744)	60,717
Working capital at beginning of year	93,056	32,339
Working capital at end of year	$ 19,312	$ 93,056

The accompanying notes are an integral part of the financial statements.

CANADIAN FILM DEVELOPMENT CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1976

1. Accounting policies

(a) Corporation's share of cost of feature film production.
The Corporation reflects as an asset on the balance sheet its share of the cost of feature films in production. When films are placed in distribution all cost related to the films are charged to operations.

(b) Equity of Canada
Amounts withdrawn from the statutory appropriation are added to the equity of Canada and the net cost of operations is charged thereto.

2. Future commitments
As at March 31, 1976, the Corporation

(a) was committed to invest $292,951 in future Canadian feature film production, and

(b) has agreed in principle to invest $1,411,250 in future Canadian feature film productions subject to certain conditions being met by the applicants.

3. Remuneration of members and officers
Expense for the year includes remuneration of five members as members, $7,625 (1975, $7,375), and remuneration of two officers, as officers, $62,537 (1975, $58,971). One member is also an officer.

4. Statutory appropriation
By the provisions of the Canadian Film Development Corporation Act $10,000,000 was appropriated from the Consolidated Revenue Fund to be withdrawn by the Corporation from time to time for the furtherance of its objects. This sum was increased to $20,000,000 in 1971-72 and to $25,000,000 in 1975-76. The status of the appropriation at March 31 is summarized as follows:

	1976	1975
Amount appropriated	$25,000,000	$20,000,000
Amount withdrawn in prior years	16,937,189	13,837,231
	8,062,811	6,162,769
Amount withdrawn during the year	3,521,315	3,099,958
Balance of appropriation at end of year	$ 4,541,496	$ 3,062,811

5. Termination benefits
The Corporation records as expense, payments of severance benefits made to employees at the time of their termination or retirement. The estimated liability as at March 31, 1976 was $35,000 (1975—$30,000).

AUDITOR GENERAL OF CANADA
Ottawa, Ontario
June 10, 1976.

THE HONOURABLE J. HUGH FAULKNER, P.C., M.P.,
SECRETARY OF STATE,
OTTAWA, ONTARIO

Dear Mr. Faulkner,

I have examined the balance sheet of Canadian Film Development Corporation as at March 31, 1976 and the statements of operations and changes in financial position for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements give a true and fair view of the financial position of the Corporation as at March 31, 1976 and the results of its operations and the changes in financial position for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada.

CANADIAN LIVESTOCK FEED BOARD
(Established under the Livestock Feed Assistance Act)

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1976

	1976	1975
Freight assistance on feed grains	$20,054,769	$20,478,978
Administration		
Salaries (Note 3)	386,219	376,777
Employee benefits	29,288	29,001
Professional and special services	53,734	31,670
Travel and removal	38,763	46,358
Telephone, telegraph and postage	35,818	29,350
Publication of reports	34,095	20,179
Accounting and cheque issue service	31,900	49,000
Rentals —Accommodation	30,028	33,266
—Office equipment	10,681	8,386
Stationery and office supplies	14,972	20,528
Equipment and office furnishings	11,320	13,660
Advisory Committee fees	2,500	6,900
Miscellaneous	7,136	3,453
	686,454	668,528
Total expenditure	$20,741,223	$21,147,506

	1976	1975
Total expenditure provided for by		
Agriculture Vote 55 (1975—Vote 50)	$ 654,554	$ 619,528
Agriculture Vote 60 (1975—Vote 55)	20,054,769	20,478,978
Government Departments which provided certain major services without charge	31,900	49,000
	$20,741,223	$21,147,506

The accompanying notes are an integral part of the Statement of Operations.

Certified correct

PIERRE MORIN
Director of Finance

Approved on behalf of the Board

ROGER PERREAULT
Chairman

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED MARCH 31, 1976

1. Accounting policies
   The accounts of the Board are maintained on a cash basis modified to include payments in April for freight assistance claims and administration expenses relating to the year ended March 31, 1976.

   Purchases of furniture and equipment are recorded as an administration expenditure in the year of acquisition. This basis of accounting is consistent with the one used by departments of the Government of Canada.

2. Termination benefits
   The Board records as expense, payments of severance benefits made to employees at the time of termination or retirement. The estimated liability as at March 31, 1976 was $71,000 (1974-75 $68,000).

3. Remuneration of directors and officers
   Included in salaries for 1975-76 is remuneration of three members as members—$19,538 (1974-75 $22,662) and five officers as officers (1974-75—six) whose remuneration was $145,445 (1974-75 $157,299). One officer is also a member.

AUDITOR GENERAL OF CANADA

Ottawa, Ontario
June 30, 1976.

CANADIAN LIVESTOCK FEED BOARD,
AND
THE HONOURABLE EUGENE F. WHELAN, P.C., M.P.,
OTTAWA, ONTARIO.

I have examined the statement of operations of the Canadian Livestock Feed Board for the year ended March 31, 1976. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion the statement gives a true and fair view of the expenditure and source of funds of the Board for the year ended March 31, 1976, in accordance with the accounting policies set out in Note 1 applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Board, the financial statement is in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada.

CANADIAN NATIONAL RAILWAYS

CONSOLIDATED BALANCE SHEET AS AT DECEMBER 31

ASSETS	1975	1974
	(in thousands)	
Current Assets		
Cash	$ 23,306	$ 4,037
Accounts receivable	236,664	229,062
Material and supplies	184,818	134,079
Other current assets	106,166	122,423
	550,954	489,601
Insurance Fund	13,572	11,448
Investments		
Air Canada	382,819	382,819
Jointly operated companies	54,925	58,921
Other companies	12,000	
	449,744	441,740
Property Investment		
Road	3,574,159	3,370,891
Equipment	1,716,021	1,612,108
Other physical properties	228,024	209,428
	5,518,204	5,192,427
Less recorded depreciation	1,630,678	1,547,721
	3,887,526	3,644,706
Other Assets and Deferred Charges		
Unamortized discount on long term debt	5,023	5,899
Other assets	13,521	9,234
Deferred charges	32,198	36,496
	50,742	51,629
	$ 4,952,538	$ 4,639,124

LIABILITIES	1975	1974
	(in thousands)	
Current Liabilities		
Bank and other loans payable	$ 161,264	$ 128,000
Accounts payable	214,195	205,405
Accrued charges	127,520	119,723
Other current liabilities	52,001	41,928
	554,980	495,056
Provision for Insurance	13,572	11,448
Other Liabilities and Deferred Credits	83,911	74,899
Long Term Debt		
Bonds	584,912	598,253
Government of Canada loans	1,438,071	1,292,573
Other	48,141	
	2,071,124	1,890,826
SHAREHOLDERS' EQUITY		
Government of Canada		
6,000,000 shares of no par value capital stock of Canadian National Railway Company	359,963	359,963
1,436,246,153 shares of 4% preferred stock of Canadian National Railway Company	1,436,246	1,374,190
Capital investment of Government of Canada in the Canadian Government Railways	428,397	428,397
	2,224,606	2,162,550
Capital Stock of Subsidiary Companies Owned by Public	4,345	4,345
	2,228,951	2,166,895
	$ 4,952,538	$ 4,639,124

S. D. H. THOMAS,
Comptroller.

CANADIAN NATIONAL RAILWAYS—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 1: Summary of Significant Accounting Policies

Principles of Consolidation

The consolidated financial statements of Canadian National (CN) include the accounts of all subsidiaries except Air Canada which reports directly to the Minister of Transport and publishes a separate annual report. CN's investment in Air Canada is carried at cost.

Investments in jointly operated companies in which CN has less than a majority interest are accounted for by the equity method where appropriate.

Material and Supplies

The inventory has been priced at laid down cost based on weighted average cost for ties, rails and fuel, latest invoice price for new materials in stores, and at estimated utility or sales value for usable second hand, obsolete and scrap materials.

Insurance Fund

The company is self-insured for various risks, maintaining a separately invested fund. The provision for insurance represents the estimated amount of self-insured losses to be adjusted.

Property

Accounting for railway and telecommunications property is carried out in accordance with rules issued by the Canadian Transport Commission (Canadian property) and the Interstate Commerce Commission (U.S. property). Major additions and replacements generally are capitalized with the exception of the following:

Labour costs relating to track material replacement are charged to expenses in both jurisdictions.

In the United States, the cost of track material replacements in kind is recorded as operating expense while betterments are capitalized.

The cost of depreciable assets retired or disposed of, less salvage, is charged to accumulated depreciation, in accordance with the group plan of depreciation.

Property brought into the System at 1 January 1923 and not retired is included at the values appearing in the books of the railways now comprised in the System less a contribution from the Government of Canada at the time of capital revision in 1937.

Depreciation

For Canadian properties, depreciation accounting was introduced for equipment in 1940, for hotel properties in 1954 and for track and road structures and all other physical properties except land in 1956. No provision has been made for depreciation incurred before those dates.

In the United States, in accordance with Interstate Commerce Commission rules, ballast, ties, rails and fastenings which are subject to replacement accounting, as described above, are not depreciated. With these exceptions, depreciation accounting is followed.

For railway and telecommunications properties, depreciation is calculated on a straight line basis at rates authorized by the Canadian Transport Commission and the Interstate Commerce Commission. These rates, and other rates not subject to regulation, are based upon estimated service lives and for significant classes of assets, are as follows:

Ties	3.25%
Rails	1.15%
Other track material	1.90%
Ballast	4.00%
Road locomotives	4.60%
Freight cars	2.97%
Commercial communication systems	4.12%

Leases

Rentals under lease arrangements are charged to expense on an accrual basis.

Pensions

Expenses are charged with payments to the various Company pension plans as required by regulatory authorities to cover both the Company's current service cost and the amortization including interest of unfunded liabilities. At 31 December 1975, based on the latest actuarial reviews, the unfunded liabilities to be funded over various periods to 2027 amounted to $809,020,329.

Foreign Exchange

Income is charged or credited with exchange differences when currency exchanges occur.

Assets and liabilities in U.S. funds are translated into Canadian funds on the basis that one Canadian dollar equals one U.S. dollar. Sterling and other currencies are converted at historical rates for property investments and long-term debt, and at current rates for other items. Had the practice followed with respect to Sterling and other currencies been followed with respect to U.S. funds, there would have been no material effect on the financial statements.

Note 2: Investments

The composition of Canadian National's investments is as follows:

	1975	1974
	(in thousands)	
Air Canada		
Capital Stock	$ 5,000	$ 5,000
Debentures	95,086	95,086
Advances	282,733	282,733
	$382,819	$382,819
Short term borrowings from Air Canada amounting to $76 million are included in Bank and other loans payable.		
Jointly Operated Companies		
Chicago & Western Indiana Railroad Company	$ 8,881	$ 8,696
The Detroit & Toledo Shore Line Railroad Company	5,347	6,463
Northern Alberta Railways Company	26,580	28,091
The Toronto Terminals Railway Company	9,182	9,235
Other	4,935	6,436
	$ 54,925	$ 58,921
Other Companies		
Eurocanadian Shipholdings Limited	$ 11,900	$
Intercast, S.A.	100	
	12,000	
Total	$449,744	$441,740

CANADIAN NATIONAL RAILWAYS—*Continued*

Note 3: Long-term Debt

Rate %	Maturity (See Notes)		Currency in which Payable	Outstanding as at December 31 1975	1974
				(in thousands)	
Bonds					
2¾	June 15, 1975	Canadian National 25 Year Bonds	U.S.	$	$ 6,000
5	May 15, 1977	(a) Canadian National 18 Year Bonds	Canadian	70,885	72,711
4	Feb. 1, 1981	Canadian National 23 Year Bonds	Canadian	300,000	300,000
5¾	Jan. 1, 1985	(a) Canadian National 25 Year Bonds	Canadian	82,017	84,032
5	Oct. 1, 1987	(a) Canadian National 27 Year Bonds	Canadian	129,987	133,487
5½	Perpetual	Buffalo and Lake Huron 1st Mortgage Bonds	Sterling	795	795
5½	Perpetual	Buffalo and Lake Huron 2nd Mortgage Bonds	Sterling	1,228	1,228
Total Bonds				584,912	598,253
Government of Canada					
Canadian Government Railways:					
Advances for working capital			Canadian	16,984	16,984
Financing and Guarantee Acts:					
Loans			Canadian	264,059	256,046
Refunding Act, 1955:					
Loans for debt redemption			Canadian	1,025,543	1,019,543
Loans for capital expenditures:		(b)	Canadian	131,485	
Total Government of Canada		(c)		1,438,071	1,292,573
Other					
Conditional sale agreement		(d)	U.S.	48,141	
Total Long Term Debt				$ 2,071,124	$ 1,890,826

(a) Amounts of ½% may be purchased quarterly through Purchase Funds operated under the conditions of each issue.

(b) Payable by semi-annual instalments of $7.16 million principal and interest to August 21, 1995.

(c) Government of Canada loans under Financing and Guarantee Acts and the Refunding Act, 1955 have varying maturities but have consistently been refinanced at maturity. No change in this practice is contemplated and, accordingly, these loans are treated in the financial statements as long-term debt, despite the fact that a portion of them falls due within twelve months. With respect to other Government of Canada loans for capital expenditures, the principal repayable during the ensuing year is reflected as a current liability.

Effective interest rate on Government of Canada loans at December 31, 1975 was 6.81%.

(d) Secured by rolling stock. Payable by semi-annual principal instalments of $1.2 million to January 1, 1981, with interest at 9% and the remaining principal by semi-annual instalments of $1.9 million to January 1, 1991 with interest at 9¾%. A further conditional sale agreement in the amount of $50 million U.S. has been entered into during 1976.

Note 4: Capital Stock

(a) The capital stock of the Canadian National Railway Company (other than the four per cent preferred stock) and the capital investment of Her Majesty in the Canadian Government Railways are included in the net debt of Canada and disclosed in the historical record of government assistance to railways as shown in the Public Accounts of Canada.

(b) During 1975, purchases by the Government of Canada of four per cent preferred stock of the Company were authorized by Appropriation Acts Nos. 2 and 3, 1975 and the sale of 62,055,772 shares of such stock in the amount of $62,055,772 in respect of the year 1975 was recorded in the Company's accounts.

Note 5: Subsidies

Payments under the Railway Act include amounts paid by the Government of Canada under authority of that Act and Appropriation Act No. 4, 1975 in respect of certain uneconomic operations, services and prescribed rates (At and East), which railways are required by the Railway Act to maintain. In prior years, due to uncertainty as to the amounts which would be received, they have been recognized in the accounts when approved for payment. In 1975, the uncertainties were partially eliminated and Appropriation Act No. 4, 1975 was enacted, permitting the Government to make such payments on a more current basis. As a result, CN included in revenues payments with respect to 1975 losses, in addition to which $13.2 million was accrued, and an amount of $151.7 million for prior year losses was excluded from current revenues.

Note 6: Major Commitments

Rental commitments under railway rolling stock lease arrangements for varying periods through to 1994 amount to approximately $821 million. Payments under these arrangements in 1975 totalled approximately $51 million. During the year the Company entered into a sale, at book value, and leaseback over 15 years of railway rolling stock acquired in 1974 having a value of $34.9 million.

Note 7: Anti-Inflation Act

The Anti-Inflation Act, effective October 14, 1975, provides for the restraint of profit margins, prices, dividends and compensation. The Company is subject to this legislation and has no unrecorded or contingent liability in that respect.

Note 8: Restatement of Comparative Figures

During 1975, changes were made to improve the classification of certain items and for comparative purposes the related figures for 1974 have been restated.

CANADIAN NATIONAL RAILWAYS—*Continued*

CONSOLIDATED STATEMENT OF INCOME AND DEFICIT FOR THE YEAR ENDED DECEMBER 31

	1975	1974
	(in thousands)	
Railway Operating Revenues		
Carload freight services	$1,214,952	$1,190,362
Express services	114,419	104,306
Intermodal services	126,171	118,677
Passenger services	78,692	79,063
All other services	119,575	109,046
Payments under the Railway Act	159,706	124,531
Total Railway Operating Revenues	1,812,615	1,725,985
Railway Operating Expenses		
Road	299,806	268,683
Equipment	317,081	282,110
Transportation	766,426	698,373
Sales	40,982	37,958
Miscellaneous operations	135,221	123,185
General	204,571	182,322
Taxes	76,045	68,882
Equipment and joint facility rents	63,772	47,635
Total Railway Operating Expenses	1,903,904	1,709,148
Net Railway Operating Income (Loss)	(91,289)	16,837
Other Income		
Net income from:		
Telecommunications department	22,829	18,174
Hotels	3,634	4,400
Separately operated trucking companies	6,574	4,420
Other sources	1,077	15,943
Total Other Income	34,114	42,937
Net Income (Loss) Before Interest on Debt	(57,175)	59,774
Interest Charges		
Total interest on long-term debt	118,993	112,277
Less interest received on loans to Air Canada	22,510	22,608
Net interest on long-term debt	96,483	89,669
Interest on short-term borrowings	14,458	7,838
Total Interest Charges	110,941	97,507
Deficit for the Year	168,116	37,733
Payments under the Railway Act received in the current year applicable to prior year	151,748	
Deficit	$ 16,368	$ 37,733

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31

	1975	1974
	(in thousands)	
Deficiency of working capital beginning of year	$ 5,455	$ 17,652
Funds Provided		
Deficit for the year	(168,116)	(37,733)
Add back items not requiring the current outlay of funds		
—depreciation	146,902	136,707
—equity in net income of companies accounted for by equity method	3,158	(3,077)
—other	9,171	1,941
Net funds from (used in) operations	(8,885)	97,838
Payments under the Railway Act received in the current year applicable to prior year	151,748	
Sale of 4% preferred stock	62,056	139,009
Government of Canada in respect of deficit	16,368	37,733
Government of Canada loans		
—as authorized by CNR Financing and Guarantee Act of 1941 and 1942, for purchase of unmatured securities of Canadian National, as required by conditions of their issue	8,013	3,676
—as authorized by CNR Refunding Act 1955, for payment of outstanding securities of Canadian National at maturity	6,000	200,000
—for capital expenditures	135,000	
Long-term financing for purchase of rolling stock	50,541	
Sale of rolling stock purchased in 1974 and leased back in 1975	34,857	
Retained proceeds from properties retired	21,530	21,337
Total funds provided	477,228	499,593
Funds Used		
Additions to property investment	444,376	280,151
Investments in jointly operated and other companies	12,167	
Purchase of unmatured securities of Canadian National, as required by conditions of their issue	7,341	7,245
Retirement of matured securities of Canadian National	6,000	200,000
Repayment of Government loan for capital expenditures	764	
Current portion of long-term debt	5,151	
Total funds used	475,799	487,396
Increase in Working Capital	1,429	12,197
Deficiency of working capital end of year	$ 4,026	$ 5,455

CANADIAN NATIONAL RAILWAYS—*Concluded*

AUDITORS' REPORT

TO THE HONOURABLE THE MINISTER OF
TRANSPORT,
OTTAWA, CANADA.

We have examined the consolidated balance sheet of the Canadian National Railway System as at December 31, 1975 and the consolidated statements of income and deficit and changes in financial position for the year then ended. Our examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as we considered necessary in the circumstances.

In our opinion, except that depreciation was not recorded in earlier years as referred to in Note 1, these consolidated financial statements are properly drawn up so as to give a true and fair view of the state of affairs of the System as at December 31, 1975 and the results of its operations and the changes in its financial position for the year then ended, in accordance with generally accepted accounting principles which, except for the change to the accrual method of accounting for payments under the Railway Act referred to in Note 5, have been applied on a basis consistent with that of the preceding year.

Also, in our opinion, proper books of account have been kept and the transactions that have come to our notice have been within the powers of the System.

COOPERS & LYBRAND,
Chartered Accountants.

March 1, 1976.

CANADIAN NATIONAL (WEST INDIES) STEAMSHIPS, LIMITED

(Incorporated under the Canada Corporations Act)

BALANCE SHEET AS AT DECEMBER 31, 1975

ASSETS	1975	1974
Cash	$ 1,405	$ 1,375
Deposit with Receiver General	95,000	95,000
Agreement of Sale of Vessels—Final instalment due August 19, 1963 under terms of a letter of credit confirmed by the Bank of America—payment prohibited by the Cuban Assets Control Regulations of the United States of America dated July 8, 1963	470,400	470,400
	$566,805	$566,775

LIABILITIES	1975	1974
Accounts Payable	$ 70	$ 70
Matured Bonds—unclaimed	14,025	14,025
Amounts due Canada arising on reduction of capital	324,024	324,024
	338,119	338,119
EQUITY OF CANADA		
Capital Stock:		
Authorized, issued and fully paid—10 shares of $100 each, less discount of $24	976	976
Retained Earnings:		
Balance at beginning of year	227,680	227,652
Add: Bank interest	41	40
	227,721	227,692
Less: Sundry expense	11	12
Balance at end of year	227,710	227,680
	$566,805	$566,775

Approved on behalf of the Board

F. S. HEPBURN
Director

A. G. IRVINE
Director

AUDITOR GENERAL OF CANADA
Ottawa, Ontario
April 23, 1976

THE HONOURABLE OTTO LANG, P.C., M.P.,
MINISTER OF TRANSPORT,
OTTAWA, ONTARIO.

Dear Mr. Lang,

I have examined the balance sheet of Canadian National (West Indies) Steamships, Limited as at December 31, 1975. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion this financial statement gives a true and fair view of the financial position of the Company as at December 31, 1975, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Company, the financial statement is in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada.

CANADIAN PATENTS AND DEVELOPMENT LIMITED

(Incorporated under the Canada Corporations Act)

BALANCE SHEET AS AT MARCH 31, 1976

ASSETS	1976	1975
Current assets:		
Cash	$ 83,469	$ 11,182
Accounts receivable less allowance for doubtful accounts (1976, $26,794; 1975, nil)	127,854	128,995
Interest accrued on investments	6,944	6,944
Total current assets	218,267	147,121
Investments in bonds of, or guaranteed by, Canada, at cost (market value, 1976, $453,887; 1975, $477,-937)	524,062	524,062
Patent rights at nominal value (Note 2)	1	1
Experimental equipment on loan to licensees, under shared development program, at nominal value (Note 3)	1	1
	$742,331	$671,185

LIABILITIES	1976	1975
Current Liabilities:		
Accounts payable	$277,281	$246,946
Royalties paid in advance	5,300	500
Total current liabilities	282,581	247,446
SHAREHOLDERS' EQUITY		
Capital stock:		
Authorized—10,000 shares of no par value Issued—5,000 shares, fully paid	296,199	296,199
Surplus:		
Balance at beginning of year	127,540	344,700
Add: Amount transferred for the year, per statement of income and expense	36,011	(217,160)
Balance at end of year	163,551	127,540
	459,750	423,739
	$742,331	$671,185

The accompanying notes are an integral part of the financial statements.

Approved by the Board:

D. HISCOCKS
Director

W. G. SCHNEIDER
Director

STATEMENT OF INCOME AND EXPENSE FOR THE YEAR ENDED MARCH 31, 1976

	1976	1975
Income:		
Royalties and licensing fees	$ 1,007,022	$ 677,629
Less: Awards to inventors	81,372	60,518
Payable to third parties in accordance with agreements	279,431	179,506
	360,803	240,024
	646,219	437,605
Service charges under agency agreements	55,693	40,673
Development assistance recovered	44,277	29,896
Interest earned	43,899	46,792
	790,088	554,966
Expense:		
Salaries	417,123	379,589
Patent agents' fees and other patenting costs (net)	178,656	126,016
Drug screening	100,440	28,409
Amortization of promotion expense		72,500
Accommodation, equipment and other rentals	61,817	56,384
Professional and special services	34,206	22,057
Development assistance		30,896
Provision for bad debts	29,152	
Travel and removal	28,979	12,533
Office supplies, printing, equipment and furnishings	23,460	20,346
Communications	15,231	10,590
Services provided by National Research Council of Canada	13,709	11,534
Miscellaneous	1,304	1,272
	904,077	772,126
Excess of expense over income	113,989	217,160
Less: Funds provided by Parliamentary Appropriation: Science and Technology Vote 20	150,000	
Amount transferred to surplus	$ 36,011	$(217,160)

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 1976

1. Accounting policies

   Industrial and intellectual property rights

   Expenditures relating to the acquisition, protection, licensing and maintenance of industrial and intellectual property rights are charged to expense as incurred and income, if any, derived from these rights is recorded when reported by the licensee.

   Development expenditures

   Expenditures for development assistance and equipment under development contracts are charged to expense as incurred and any recoveries are recorded as income in the year received.

   Furniture, equipment and depreciation

   Expenditures for furniture and equipment are charged to expense as incurred; accordingly, no depreciation charge is recorded.

2. To date, from 1948, approximately $1,385,000 has been expended on unexpired patent rights for inventions.

3. The cost value of equipment purchased under active development contracts and held by a licensee amounts to $123,500.

4. Salaries for 1975-76 include remuneration of directors as directors, $1,500 (1974-75—$2,250), and remuneration of officers as officers $70,467 (1974-75—$69,250). The Corporation has twelve directors and five officers. Two officers are also directors.

5. Not reflected in the financial statements are royalties of $166,150 in respect of prior years which were due under an agreement with a foreign licensee and had been in dispute because of differences between that licensee and a third party government and others using the invention. During the year the Corporation concluded an agreement whereby a new licensee undertook to pay these royalties on the basis of future sales with any remaining balance due on March 31, 1978.

6. A contingent liability of approximately $36,000 exists with respect to taxes not deducted at the source from royalties remitted in prior years by a foreign licensee.

CANADIAN PATENTS AND DEVELOPMENT LIMITED—*Concluded*

AUDITOR GENERAL OF CANADA

Ottawa, Ontario
May 19, 1976.

THE HONOURABLE CHARLES M. DRURY, P.C., C.B.E., D.S.O., Q.C., M.P.,
CHAIRMAN OF THE COMMITTEE OF THE PRIVY COUNCIL
ON SCIENTIFIC AND INDUSTRIAL RESEARCH,
OTTAWA, ONTARIO.

Dear Mr. Drury,

I have examined the balance sheet of Canadian Patents and Development Limited as at March 31, 1976 and the statement of income and expense for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements give a true and fair view of the financial position of the Corporation as at March 31, 1976 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada

CANADIAN SALTFISH CORPORATION

(*Established by the Saltfish Act*)

BALANCE SHEET
AS AT MARCH 31, 1976

ASSETS	1976	1975
Current Assets		
Cash	$	$ 276,232
Accounts Receivable		
—trade	2,917,558	692,567
—agents, fishermen and other (Note 2)	486,656	253,358
Inventories		
Fish, at processed cost	2,698,374	863,923
Packages and supplies, at cost	323,877	174,245
Salt, at cost	235,089	156,583
Prepaid expenses	830,238	154,150
Total Current Assets	7,491,792	2,571,058
Long-term Receivables	107,520	93,272
Fixed Assets, at cost (Note 3)		
Production equipment	1,068,334	751,886
Furniture and equipment	49,752	48,546
Leasehold improvements	41,812	38,997
Vehicles	4,900	
	1,164,798	839,429
Less: Accumulated depreciation	282,132	169,659
	882,666	669,770
Deposits on Fixed Assets (Note 4)	308,091	291,830
	1,190,757	961,600
	$ 8,790,069	$ 3,625,930

LIABILITIES	1976	1975
Current Liabilities		
Bank Indebtedness—net	$ 383,328	$
Loans from Canada (Note 5)	5,150,000	
Accounts payable and accrued liabilities	795,385	580,010
Current portion of long-term liability	162,500	407,000
Total Current Liabilities	6,491,213	987,010
Long-term Liability		
Loans from Canada (Note 5)	1,281,000	814,000
	7,772,213	1,801,010
EQUITY		
Appropriated Earnings (Note 6)		
Reserves for		
General contingencies	375,000	500,000
Processing and quality improvements	100,000	250,000
Research and development	100,000	213,688
Repayment of loan indebtedness	162,500	407,000
Reinvestment in fixed assets	181,500	54,000
	919,000	1,424,688
Balance of Earnings Available for Distribution to Fishermen and Producers	98,856	400,232
	1,017,856	1,824,920
	$ 8,790,069	$ 3,625,930

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Board:

L. S. BRADBURY
Director

R. M. CLANCY
Director

CANADIAN SALTFISH CORPORATION—*Continued*

STATEMENT OF OPERATIONS AND EARNINGS AVAILABLE FOR DISTRIBUTION TO FISHERMEN AND PRODUCERS FOR THE YEAR ENDED MARCH 31, 1976

	1976	1975
Sales (Note 7)	$10,751,359	$ 8,422,129
Cost of Sales		
Product costs	9,103,015	6,234,282
Transportation, storage and packages	809,652	544,137
Other buying costs	220,547	224,508
	10,133,214	7,002,927
Gross Margin	618,145	1,419,202
Direct Selling Expenses		
Salaries	120,283	104,476
Telephone, telegrams and cables	21,252	21,350
Travelling	33,696	20,264
Other	10,312	8,934
	185,543	155,024
Administrative Expenses		
Salaries and employee benefits	239,758	204,136
Rent	59,891	34,671
Postage, printing and stationery	4,104	11,899
Depreciation	5,010	9,709
Grant in lieu of municipal taxes	7,171	5,850
Amortization	2,142	1,579
Other	78,452	70,179
	396,528	338,023
Production and Market Fluctuations	30,212	52,014
Processing and Quality Improvements	84,641	68,452
Research and Development	75,378	26,646
	190,231	147,112
Interest Expenses		
—Capital Assets	97,583	103,728
—Working Funds (net)	240,682	1,878
	338,265	105,606
	1,110,567	745,765
Net Loss (Income) for Year	492,422	(673,437)
Earnings Available for Distribution to Fishermen and Producers		
Balance beginning of year	400,232	868,270
Less payments made in distribution to fishermen and producers	314,642	755,645
	85,590	112,625
	(406,832)	786,062
Appropriations returned to earnings	505,688	(385,830)
Balance end of year as per Balance Sheet	$ 98,856	$ 400,232

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1976

	1976	1975
Source of Funds		
Net income for year	$	$ 673,437
Add: Depreciation not requiring an outlay of funds		84,377
		757,814
Increase in long-term debt	467,000	
Reduction in long-term receivables		4,098
Disposal of fixed assets	339	
	467,339	761,912
Application of Funds		
Loss for year	492,422	
Less: Depreciation not requiring an outlay of funds	112,933	
	379,489	
Payments to fishermen and producers	314,642	755,645
Purchase of and deposits on fixed assets	342,429	417,843
Increase in long-term receivables	14,248	
Reduction in long-term debt		414,500
	1,050,808	1,587,988
Decrease in Working Capital	583,469	826,076
Working Capital beginning of year	1,584,048	2,410,124
Working Capital End of Year	$ 1,000,579	$ 1,584,048

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1976

1. Accounting Policies

   Change in Accounting Policy
   During the year, the Corporation changed its accounting policy to include in prepaid expenses certain product costs, fishermen's unemployment benefits and storage and interest charges relating to the processing of fish inventory. Prior to April 1, 1976 the policy was to expense such costs as they were incurred. As a result of the change, an amount of approximately $258,000 representing such costs, was included in prepaid expenses as at March 31, 1976 and the net loss for the year was reduced by $258,000. The accounting change has not been made retroactively.

   Fixed Assets
   Depreciation is provided in the accounts on the straight line method using rates of 10%, 20% and 30% for production equipment, furniture and vehicles respectively. Leasehold improvements are amortized over the remaining term of the lease.

   Earnings Available for Distribution to Fishermen and Producers
   The Corporation's mandate is to improve the earnings of the primary producer. Income derived from operations of the Corporation after such appropriations as are considered advisable by the Board of Directors, is available for distribution to fishermen and producers. Appropriations have been accounted for as amounts set aside which are not available for distribution until the Board considers that the appropriations are no longer required. Expenditures are not charged to appropriations but are reflected in the statement of operations at the time they are incurred.

2. Accounts Receivable—Other
   Included in other receivables is the amount of $301,071 representing amounts due from the Province of Newfoundland and Labrador in respect of expenditures made on behalf of the Government for developmental projects for the upgrading of fishing facilities and the provision of machinery.

CANADIAN SALTFISH CORPORATION—*Concluded*

3. Fixed Assets—At Cost
The Corporation received $63,823 from Federal and Provincial Governments toward the purchase cost of ice-making machinery under cost sharing programs available for the producers of fish products. This amount has been applied to reduce the carrying value of production equipment.

4. Deposits on Fixed Assets
The deposits represent the full purchase price and related costs of a building in the amount of $301,471 held in escrow pending completion of legal documentation and a 25% down payment in the amount of $6,620 on ice-making machinery, due for delivery in June, 1976.

5. Loans from Canada
Loans from Canada which are used to finance current assets are interest bearing and are repayable within one year. Loans obtained to finance capital expenditures also bear interest and are subject to repayment in ten equal annual instalments. Amounts due within one year are included in current liabilities. Interest rates range from 7⅛% to 8⅞%.

6. Appropriations Returned to Earnings
The Board of Directors established that the following appropriations should be made in determining amounts available for distribution to fishermen and producers:

	1976	1975	Decrease (Increase)
General Contingencies	$375,000	$ 500,000	$ 125,000
Processing and Quality Improvements	100,000	250,000	150,000
Repayment of Loan Indebtedness	162,500	407,000	244,500
Research and Development	100,000	213,688	113,688
Reinvestment in Fixed Assets	181,500	54,000	(127,500)
	$919,000	$1,424,688	$ 505,688

7. Sales
Sales represent the F.O.B. value of products sold. The C.I.F. value approximates $12,100,000. Included in sales is the amount of $267,120 received from the Federal Government in respect to an assistance program.

8. Comparative Figures for 1974-75
Certain of the figures for 1975, presented for comparative purposes, have been restated to conform to the 1976 presentation.

9. Remuneration of Directors and Officers
Expense includes remuneration of Directors as Directors $8,750 and remuneration of officers as officers $117,778. The Corporation has seven directors and four officers; two officers are also directors. One officer retired at the end of December, 1975.

Ottawa, Ontario
June 18, 1976

THE HONOURABLE ROMÉO LEBLANC, P.C., M.P.,
MINISTER OF STATE FOR FISHERIES,
HOUSE OF COMMONS,
OTTAWA, ONTARIO

Dear Mr. Leblanc,

I have examined the balance sheet of the Canadian Saltfish Corporation as at March 31, 1976 and the statements of operations and earnings available for distribution to fishermen and producers, and changes in financial position for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Corporation as at March 31, 1976 and the results of its operations and changes in financial position for the year then ended, in accordance with generally accepted accounting principles applied, except for the change described in Note 1 to the financial statements, on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada

THE CANADIAN WHEAT BOARD

BALANCE SHEET AS AT JULY 31, 1975

EXHIBIT I

ASSETS			LIABILITIES		
Stocks of grain:			Liability to the Banks		$ 969,276,094
Wheat stocks—stated at the ultimate value received from the sale thereof basis in store Thunder Bay, Vancouver or Churchill		$ 924,756,156	Liability to agents for grain purchased from producers but not yet delivered to the Board		625,228,401
Oats stocks—stated at the ultimate value received from the sale thereof basis in store Thunder Bay,		34,647,265	Advances received on agency grain stocks		57,919,809
Barley stocks—stated at the ultimate value received from the sale thereof basis in store Thunder Bay, Vancouver or Churchill		303,559,339	Outstanding cheques:		
Bills of exchange not yet due plus accrued interest:			Balance of final payments		
Payable in sterling—converted at estimated realizable values	$ 411,876,370		—Wheat	$ 1,657,980	
Payable in Canadian funds	362,204,637		—Oats	109,223	
		774,081,007	—Barley	517,088	
					2,284,291
Accounts receivable:			Balance of adjustment payments		
Sundry	31,694,363		—Wheat	413,606	
Prairie Grain Advance Payments Act	7,820,282		—Oats	2,510	
		39,514,645	—Barley	53,112	
					469,228
Grain trade memberships		1,462	Special Account—net balance of undistributed payment accounts		193,576
The Canadian Wheat Board Building, Winnipeg, at cost less depreciation		3,153,423	Accrued expenses and accounts payable		42,221,538
Office furniture, equipment and automobiles at cost less depreciation		490,437	Provision for final payment expenses		4,571,881
Deferred and prepaid expenses		223,052	Surpluses resulting from operations:		
			1974-75 Pool Account		
			—Wheat	324,759,499	
			—Oats	11,323,233	
			—Barley	42,179,236	
					378,261,968
		$ 2,080,426,786			$ 2,080,426,786

G. N. VOGEL
Chief Commissioner

R. L. KRISTJANSON
Assistant Chief Commissioner

C. W. GIBBINGS
Commissioner

J. L. LEIBFRIED
Commissioner

F. M. HETLAND
Commissioner

THE CANADIAN WHEAT BOARD—*Continued*

1974-75 POOL ACCOUNT—WHEAT STATEMENT OF OPERATIONS
FOR THE PERIOD AUGUST 1, 1974 TO COMPLETION OF OPERATIONS ON OCTOBER 31, 1975 EXHIBIT II

	Bushels		Amount	
Wheat acquired:				
Purchased from Producers at Board initial prices basis in store Thunder Bay or Vancouver	405,793,074		$ 1,410,378,287	
Net bushels acquired from the adjustment of overages and shortages, etc., at country and terminal elevators at Board initial prices basis in store Thunder Bay or Vancouver	675,951		2,668,174	
Purchased from 1973-74 Pool Account—Wheat	163,108,233		747,161,187	
		569,577,258		$2,160,207,648
Wheat sold:				
Completed sales to July 31, 1975 basis in store Thunder Bay, Vancouver or Churchill				
Domestic	54,974,324			
Export sales	288,573,213			
Weight losses in transit and in drying	2,832,232			
		346,379,769	1,628,841,617	
Wheat stocks—being wheat stocks on hand at July 31, 1975 stated at the ultimate value received from the sale thereof, basis in store Thunder Bay, Vancouver or Churchill:				
Completed sales for the period from August 1, 1975 to October 31, 1975				
Domestic	16,860,521			
Export sales	130,456,455			
Sale to the 1975-76 Pool Account—Wheat	75,880,513			
		223,197,489	924,756,156	2,553,597,773
		569,577,258		
Surplus on wheat transactions				393,390,125
Deduct: Operating costs:				
Carrying charges:				
Carrying charges on wheat stored in country elevators		$ 21,663,304		
Storage on wheat stored in terminal elevators		8,053,283		
Net interest paid to agents on agency wheat stocks		2,316,644		
Country elevator administrative charges			32,033,231	
Bank interest, exchange and bank charges and net interest on other Board accounts			2,017,096	
Demmurrage			16,299,094	
Net additional freight on wheat shipped from country stations to terminal positions			3,386,792	
Handling, stop-off and diversion charges on wheat warehoused at interior terminals			793,912	
Trucking from primary elevators into interior terminals			1,100,261	
Drying charges			1,443,162	
Brokerage and Clearing Association Charges			5,501,281	
Administrative and general expenses to October 31, 1975			7,302	
			6,048,495	
				68,630,626
Surplus on operations of the Board on the 1974-75 Pool Account—Wheat, for the period from August 1, 1974 to October 31, 1975				$ 324,759,499

THE CANADIAN WHEAT BOARD—*Continued*

1974-75 POOL ACCOUNT—OATS STATEMENT OF OPERATIONS
FOR THE PERIOD AUGUST 1, 1974 TO COMPLETION OF OPERATIONS ON OCTOBER 31, 1975 EXHIBIT III

	Bushels		Amount	
Oats acquired:				
Purchased from Producers at Board initial prices basis in store Thunder Bay or Vancouver	22,697,128		$ 25,714,788	
Purchased from 1973-74 Pool Account—Oats	6,583,563		12,591,265	
		29,280,691		$38,306,053
Oats sold:				
Completed sales to July 31, 1975 basis in store Thunder Bay or Vancouver	9,917,899		17,872,569	
Weight losses in transit and in drying	26,617			
Oats stocks—being oats stocks on hand July 31, 1975 stated at the ultimate value received from the sale thereof, basis in store Thunder Bay or Vancouver:				
Completed sales for period August 1, 1975 to October 31, 1975	9,078,053		15,363,688	
Sale to 1975-76 Pool Account—Oats	10,258,122		19,283,577	
		29,280,691		52,519,834
Surplus on oats transactions				14,213,781
Deduct: Operating costs:				
Carrying charges:				
Carrying charges on oats stored in country elevators			$ 1,363,579	
Storage on oats stored in terminal elevators			483,603	
			1,847,182	
Country elevator administrative charges			112,998	
Interest and bank charges			484,453	
Net additional freight on oats shipped from country stations to terminal positions			76,367	
Drying charges			51,643	
Brokerage and Clearing Association charges			6,833	
Administrative and general expenses to October 31, 1975			311,072	
				2,890,548
Surplus on operations of the Board on the 1974-75 Pool Account—Oats for the period from August 1, 1974 to October 31, 1975				$ 11,323,233

THE CANADIAN WHEAT BOARD—*Continued*

1974-75 POOL ACCOUNT—BARLEY STATEMENT OF OPERATIONS
FOR THE PERIOD AUGUST 1, 1974 TO COMPLETION OF OPERATIONS ON OCTOBER 31, 1975 EXHIBIT IV

	Bushels		Amount		
Barley acquired:					
Purchased from Producers at Board initial prices basis in store Thunder Bay or Vancouver	163,127,377		$ 346,314,663		
Purchased from 1973-74 Pool Account—Barley	81,800,661		240,462,843		
		244,928,038			$586,777,506
Barley sold:					
Completed sales to July 31, 1975 basis in store Thunder Bay, Vancouver or Churchill	121,090,061		343,128,502		
Weight losses in transit and in drying	580,241				
Barley stocks—being barley stocks on hand at July 31, 1975 stated at the ultimate value received from the sale thereof, basis in store Thunder Bay, Vancouver or Churchill:					
Completed sales for period August 1, 1975 to October 31, 1975	67,616,205		157,249,176		
Sale to the 1975-76 Pool Account—Barley	55,641,531		146,310,163		
		244,928,038			646,687,841
Surplus on barley transactions					59,910,335
Deduct: Operating costs:					
Carrying charges:					
Carrying charges on barley stored in country elevators			$ 15,286,863		
Storage on barley stored in terminal elevators			(894,599)		
				14,392,264	
Country elevator administrative charges				814,903	
Interest and bank charges				(622,546)	
Demurrage				(1,550,953)	
Net additional freight on barley shipped from country stations to terminal positions				249,070	
Handling, stop-off and diversion charges on barley warehoused at interior terminals				658,093	
Trucking from primary elevators into interior terminals				243,708	
Drying charges				1,201,083	
Brokerage and Clearing Association charges				11,880	
Administrative and general expenses to October 31, 1975				2,333,597	
					17,731,099
Surplus on operations of the Board on the 1974-75 Pool Account—Barley for the period from August 1, 1974 to October 31, 1975					$ 42,179,236

THE CANADIAN WHEAT BOARD—*Continued*

STATEMENT OF ADMINISTRATIVE AND GENERAL EXPENSES AND ALLOCATIONS TO OPERATIONS
FOR THE YEAR ENDED JULY 31, 1975 EXHIBIT V

Administrative and General Expenses:		Allocations to operations:	
Salaries—Board members, officers and staff	$ 5,829,434	1. Marketing of Producers' grain:	
Unemployment insurance, pension, group insurance, medical, and other employee benefits	620,637	1974-75 Pool Account—Wheat	$ 3,207,943
Advisory committee—travelling expenses and per diem allowances	4,720	1974-75 Pool Account—Oats	179,429
Rental and lighting of offices including maintenance of The Canadian Wheat Board Building—net of rentals received	739,986	1974-75 Pool Account—Barley	1,289,582
Telephones—exchange service and long distance calls	127,236	1973-74 Pool Account—Wheat	3,458,766
Telegrams, cables and telex expense	98,559	1973-74 Pool Account—Oats	180,147
Postage	159,274	1973-74 Pool Account—Barley	1,390,170
Printing, stationery and supplies	408,212		$9,706,037
Office expense	208,981	2. Distributing final payments to producers:	
Travelling and transfer of staff	287,351	(a) Wheat:	
Travelling expenses inspectors	98,564	1973-74 Pool Account	91,200
Legal fees and court costs	31,881	1972-73 Pool Account	35,086
Audit fees	60,000	1971-72 Pool Account	4,610
Tabulating equipment—rental and sundries	784,865	1970-71 Pool Account	3,490
Repair and upkeep of office machines and equipment	18,262	1969-70 Pool Account	1,290
Grain market publications and services	39,774		135,676
The Canadian Wheat Board share of operating expenses of Canadian International Grains Institute	249,338	(b) Coarse Grains:	
Bonds and insurance	16,371	1973-74 Pool Account—Oats	23,940
Varietal testing and market development	12,541	1973-74 Pool Account—Barley	44,620
Grain Exchange dues	6,650	1972-73 Pool Account—Oats	5,430
Depreciation on building, furniture, equipment and automobiles	184,807	1972-73 Pool Account—Barley	9,090
		1971-72 Pool Account—Oats	960
		1970-71 Pool Account—Oats	690
		1969-70 Pool Account—Oats	310
		1969-70 Pool Account—Barley	690
			85,730
		3. Allocation authorized by Order-in-Council P.C. 1975-1570 July 8, 1975 from Special Account—Undistributed Payment Accounts in partial payment of administrative and general expenses incurred in respect of the Prairie Grain Advance Payments Act	60,000
	$ 9,987,443		$9,987,443

THE CANADIAN WHEAT BOARD—*Concluded*

EXHIBIT VI

STATEMENT OF ADVANCE PAYMENTS TO PRODUCERS UNDER THE PRAIRIE GRAIN ADVANCE PAYMENTS ACT AS AT JULY 31, 1975

	Cash Advances to Producers	Advances Repaid by Producers	Balance to be Refunded by Producers
1957-58 Crop Year	$ 35,203,467	$ 35,200,780	$ 2,687
1958-59 Crop Year	34,369,653	34,366,640	3,013
1959-60 Crop Year	38,492,505	38,488,822	3,683
1960-61 Crop Year	63,912,550	63,903,894	8,656
1961-62 Crop Year	16,656,713	16,650,758	5,955
1962-63 Crop Year	29,251,526	29,243,089	8,437
1963-64 Crop Year	62,136,418	62,123,123	13,295
1964-65 Crop Year	32,961,844	32,954,107	7,737
1965-66 Crop Year	40,600,386	40,593,511	6,875
1966-67 Crop Year	36,668,270	36,661,263	7,007
1967-68 Crop Year	47,280,533	47,273,235	7,298
1968-69 Crop Year	151,852,319	151,620,879	231,440
1969-70 Crop Year	272,777,516	271,776,273	1,001,243
1970-71 Crop Year	91,105,890	91,017,766	88,124
1971-72 Crop Year	68,142,360	67,974,904	167,456
1972-73 Crop Year	20,754,104	20,654,230	99,874
1973-74 Crop Year	35,259,387	34,635,284	624,103
1974-75 Crop Year	46,652,724	37,267,159	9,385,565
	$ 1,124,078,165	$ 1,112,405,717	

Balance to be refunded by Producers as at July 31, 1975		11,672,448
Add:		
Bank interest to July 31, 1975 payable by the Government of Canada	42,669,056	
Less: Amount paid to July 31, 1975	42,594,636	
		74,420
		11,746,868
Deduct:		
Balance of funds received to cover advance payments in default:		
Government of Canada	1,648,942	
Line Elevator Companies	183,215	
Interest received on default payment	2,094,429	
		3,926,586
Owing to the Canadian Wheat Board as at July 31, 1975		$ 7,820,282

AUDITORS' REPORT

TO THE CANADIAN WHEAT BOARD:

We have examined the financial statements and explanatory comments thereon of The Canadian Wheat Board, which comprise Part VI of The Annual Report of The Board for the crop year ended July 31, 1975. Our examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as we considered necessary in the circumstances.

In our opinion these financial statements together with the explanatory comments thereon present fairly the financial position of The Board as at July 31, 1975 and the results of its operations for the periods shown, in accordance with generally accepted accounting principles consistently applied.

DELOITTIE, HASKINS & SELLS
Auditors.

Winnipeg, Manitoba
March 12, 1976.

CAPE BRETON DEVELOPMENT CORPORATION

(*Established by the Cape Breton Development Corporation Act*)

COAL DIVISION
BALANCE SHEET AS AT MARCH 31, 1976

ASSETS	1976	1975
Current		
Cash	$ 2,177,170	$ 3,452,050
Accounts receivable (Note 2)	14,586,969	16,657,787
Inventories, at the lower of cost and net realizable value:		
Coal	9,907,085	6,969,354
Operating materials and supplies	7,721,751	5,914,689
Prepaid expenses (Note 1(C)	2,958,496	85,050
	37,351,471	33,078,930
Fixed		
Real estate	606,030	523,630
Mine development—Lingan	32,632,817	30,483,251
Mine development—Prince (Note 3)	5,783,344	
Mining machinery	19,224,528	20,343,557
Coal preparation plant (Note 3)	24,799,505	8,130,186
Devco railway	2,974,056	2,916,291
Other plant and equipment	2,520,336	2,203,568
	88,540,616	64,600,483
Less: Realizations	208,593	171,384
	88,332,023	64,429,099
Accumulated depreciation (Note 1(B)	18,022,015	13,729,161
	70,310,008	50,699,938
	$107,661,479	$ 83,778,868

LIABILITIES	1976	1975
Current		
Government of Canada—Advances (Note 1(A)	$ 17,000,000	$ 13,500,000
Accounts payable—trade (Note 4)	8,055,226	8,128,624
Accrued wages and vacation pay	5,297,608	4,858,187
Accrued charges	1,655,036	2,053,590
Employees' deductions	2,037,550	1,782,587
	34,045,420	30,322,988
Long term (Note 1(A)		
Government of Canada		
—Note payable	7,000,000	
—Accrued interest	177,100	
	7,177,100	
EQUITY		
Equity of Canada		
Proprietor's equity account per statement attached (Note 1(A)	66,438,959	53,455,880
	$107,661,479	$ 83,778,868

The notes to the financial statements are an integral part thereof.

On behalf of the Board:

G. R. MATHESON
Director

TOM KENT
Director

CAPE BRETON DEVELOPMENT CORPORATION—*Continued*

COAL DIVISION

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1976

1. Accounting Policies

(a) Financing

During the year the Coal Division was financed by way of votes of the Parliament of Canada. Vote 31 is for operating purposes and Vote 25 for capital expenditures.

Repayable advances from Canada are as follows:

	1976	1975
Current		
Working capital advance	$17,000,000	$10,000,000
Advance—Treasury Board Vote 5 (Contingencies)		3,500,000
	$17,000,000	$13,500,000
Long Term		
Note Payable (including accrued interest)	$ 7,177,100	Nil

During the year the Corporation borrowed $7,000,000 from the Government of Canada to finance the development of the Prince Mine. This loan bears interest at the Government of Canada lending rates to Crown corporations and others established quarterly by the Department of Finance and for the period involved the rate varied between 8% and 9⅜%. The loan is repayable in ten equal annual installments commencing one year after the production date being defined as the earlier of the first month in which the production of the mine attains 40,000 tons or March 31, 1977. Interest will be accrued until the production date and paid in ten equal installments commencing one year thereafter. Interest accrued after the production date will be payable annually.

(b) Depreciation

The Corporation has provided depreciation on its fixed assets. The Treasury Board of Canada has indicated that depreciation should not be provided in determining mining losses for Parliamentary appropriation. Accordingly, the depreciation provision has been eliminated in arriving at this amount. The provision for the year ended March 31, 1976 includes an amount of $1,108,-091, representing the write down of fixed assets lost in the fire in No. 26 Colliery.

(c) Deferred Development Costs

These costs totalling $1,912,458 consist of development costs incurred in 26 Colliery during the period when production was interrupted because of fire. They are being amortized over a fourteen month period which will end March 31, 1977. The unamortized balance as at March 31, 1976 is $1,632,000. This amount is included with prepaid expenses.

2. Accounts Receivable

	1976	1975
Government of Canada supplementary votes for mining losses (and, in 1976, capital expenditures)	$ 9,017,000	$12,100,000
Trade	5,537,661	4,518,704
Employees (current)	32,308	39,083
	$14,586,969	$16,657,787

3. Commitments

During the year ended March 31, 1975 the Corporation commenced construction of a coal preparation plant now estimated to cost approximately $30,000,000. The cost incurred as at March 31, 1976 totalled $24,799,505.

During the current year the Corporation commenced construction of the new Prince Mine at Point Aconi. This project is expected to cost approximately $13,600,000 of which $5,783,433 had been spent as at March 31, 1976.

Commitments on other capital projects as at March 31, 1976 amount to approximately $7,500,000.

4. Contingent Liabilities and Claims

There are pending against the Corporation a number of possible claims. The largest is a claim of approximately $2,600,000 under the provisions for a charter for shipping coal in respect of reduction in cargoes shipped in the years 1969 to 1972 inclusive. On November 13, 1975 an action against the Corporation by Upper Lakes Shipping Limited was commenced in the Supreme Court of Nova Scotia which the Corporation is defending on grounds of both liability and quantum of damage.

The total of provisions as at March 31, 1976, for all outstanding claims made in current and prior years amounts to $1,650,000 which management estimates to be fully adequate.

5. Pension Plan

The unfunded actuarial liability of the Cape Breton Development Corporation Non-Contributory Pension Plan was estimated to be $35,082,775 at March 31, 1975. No provision for this liability has been included in the accounts as of March 31, 1976. Annual payments to the plan are designed to amortize the liability by 1992. During the year the Corporation paid into the fund $596,000, which together with pensions actually paid during the year approximated the annual recommended amortization.

In addition, for the contributory pension plan instituted April 1, 1974, the recommended funding payment for the year has been deposited with the trustee.

6. Remuneration of Directors and Senior Officers

The Corporation had seven directors, whose aggregate remuneration for the year as directors was $22,933 (1975—$20,206). The Corporation had seven officers whose aggregate remuneration for the year as officers was $273,533 (1975—$250,275). One of the officers was also a director during the year.

7. The Corporation is subject to the Parliament of Canada's Anti-Inflation Legislation, which became effective October 14, 1975. This legislation limits increases in prices, profits, compensation payments and dividends. Management is of the opinion that the Corporation is complying with the requirements of the legislation.

STATEMENT OF PROPRIETOR'S EQUITY
AS AT MARCH 31, 1976

	1976	1975
Balance at beginning of year	$53,455,880	$35,670,900
Add: Payments by Canada in respect of mining losses—Vote 31 (Note 1(A)	13,941,000	28,927,000
Payments by Canada in respect of capital expenditures—Vote 25 (Note 1(A)	20,777,000	22,265,000
	88,173,880	86,862,900
Deduct: Mining losses	13,995,909	29,018,620
Depreciation of fixed assets (Note 1(B)	7,739,012	4,388,400
	21,734,921	33,407,020
Balance at end of year	$66,438,959	$53,455,880

The notes to the financial statements are an integral part thereof.

CAPE BRETON DEVELOPMENT CORPORATION—*Continued*

COAL DIVISION

STATEMENT OF OPERATING RESULTS FOR THE YEAR ENDED MARCH 31, 1976

	1976	1975
Colliery operating loss (statement attached)	$ 6,858,530	$18,188,185
Devco Railway operating loss (Income) (statement attached)	(2,141,098)	1,212,510
	4,717,432	19,400,695
Other income	(441,554)	(406,022)
Other expenses		
Depreciation (Note 1(B)	7,739,012	4,388,400
Pre-retirement leave	6,141,423	5,811,505
Pensions	3,378,608	2,512,442
Additional provision for claims (Note 4)	200,000	1,700,000
	17,459,043	14,412,347
Operating loss for the period	21,734,921	33,407,020
Deduct: Depreciation not deductible in determining mining losses (Note 1(B)	7,739,012	4,388,400
Net mining loss for the year	$13,995,909	$29,018,620

The notes to the financial statements are an integral part thereof.

STATEMENT OF COLLIERY OPERATIONS FOR THE YEAR ENDED MARCH 31, 1976

	1976	1975
Coal sales	$53,244,554	$31,454,807
Deduct:		
Delivery and distribution expense	6,992,931	4,122,837
Net sales	46,251,623	27,331,970
Cost of sales		
Labour	20,765,245	20,547,874
Labour surcharges	5,896,049	5,777,225
Repairs (including labour)	7,417,591	5,919,039
Materials and supplies	5,230,337	3,238,703
Administration (including salaries)	5,356,492	4,335,352
Power	1,809,392	1,558,051
Coal preparation (including labour)	3,857,602	2,954,554
Banking and lifting	1,152,693	397,810
Strip mining	2,283,598	3,210,054
Other expenses	3,910,885	2,432,913
	57,679,884	50,371,575
Deduct:		
Increase in coal inventory	2,937,731	4,851,420
Unamortized portion of development costs (Note 1(C)	1,632,000	
Cost of sales	53,110,153	45,520,155
Colliery operating loss	$ 6,858,530	$18,188,185

The notes to the financial statements are an integral part thereof.

STATEMENT OF DEVCO RAILWAY OPERATIONS FOR THE YEAR ENDED MARCH 31, 1976

	1976	1975
Income	$ 8,484,258	$ 3,786,990
Costs		
Maintenance of way	975,355	885,579
Maintenance of equipment	1,843,937	1,206,255
Transportation	2,389,403	1,953,303
Traffic and general	1,134,465	954,363
	6,343,160	4,999,500
Operating income (loss)	$ 2,141,098	($1,212,510)

The notes to the financial statements are an integral part thereof.

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1976

	1976	1975
Source of funds		
Payments by Canada in respect of mining losses—Vote 31 (Note 1(A))	$13,941,000	$28,927,000
Payments by Canada in respect of capital expenditures—Vote 25 (Note 1(A))	20,777,000	22,265,000
Loan from Canada in respect of capital expenditures at Prince Mine (Note 1(A))	7,177,100	
Proceeds on disposal of land	37,209	44,321
	41,932,309	51,236,321
Application of funds		
Net mining loss	13,995,909	29,018,620
Expenditure on fixed assets	27,386,291	24,731,527
	41,382,200	53,750,147
Net increase (decrease) in working capital	$ 550,109	($2,513,826)

The notes to the financial statements are an integral part thereof.

CAPE BRETON DEVELOPMENT CORPORATION—*Continued*

INDUSTRIAL DEVELOPMENT DIVISION
CONSOLIDATED BALANCE SHEET AS AT MARCH 31, 1976

ASSETS	1976	1975
Current		
Cash	$ 4,528,985	$ 4,802,801
Accounts and interest receivable	595,477	788,739
Receivable from Province of Nova Scotia	71,531	186,379
DREE grant receivable (subsidiary)	133,759	
Inventories, at lower of cost and net realizable value	1,363,226	995,951
Prepaid expense	43,350	26,509
Share subscriptions receivable	10,000	
	6,746,328	6,800,379
Loans and investments		
Loans	5,134,711	5,252,779
Investments	120,145	15,000
Advances to subsidiary	172,000	400,000
	5,426,856	5,667,779
Fixed assets (Note 1(C))		
Rental buildings and equipment	5,325,318	5,330,020
Land	148,625	148,625
Tourist facilities	4,027,673	2,729,831
Primary industry facilities	1,600,283	1,015,529
Secondary industry facilities	683,506	530,233
	11,785,405	9,754,238
Less: Accumulated depreciation	1,749,044	1,127,889
	10,036,361	8,626,349
Other		
DREE grant receivable (subsidiary)	33,440	
Deferred charge		
—Tourist Railway	74,098	78,024
—Design and development costs	148,218	198,784
	255,756,	276,808
	$22,465,301	$21,371,315

LIABILITIES	1976	1975
Current		
Accounts payable	$ 1,536,940	$ 669,625
Minority interest	13,692	
EQUITY		
Consolidated equity per statement attached (Note 1(A))	20,914,669	20,701,690
Guarantees (Note 4)	$22,465,301	$21,371,315

The notes to the financial statements are an integral part thereof.

On behalf of the Board:

G. R. MATHESON
Director

TOM KENT
Director

CAPE BRETON DEVELOPMENT CORPORATION—*Continued*

INDUSTRIAL DEVELOPMENT DIVISION

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31, 1976

1. Significant Accounting Policies

(a) Financing
The Industrial Development Division is financed by way of Vote of the Parliament of Canada. Parliament voted $5,096,000 for this purpose during the fiscal year ended March 31, 1976.

(b) Basis of Consolidation
The financial statements of the Industrial Development Division include the results of the Division and all its subsidiaries. The subsidiaries are as follows:

	Corporation Interest	Company Year End
Darr (Cape Breton) Limited (Real Estate)	100%	December 31
Cape Breton Primary Production Limited (Marine Farming)	100%	March 31
Cape Breton Lamb Limited (Livestock Breeding)	100%	March 31
Whale Cove Summer Village Limited (Tourist Accomodations)	62.5%	March 31
Cabotcraft Industries Limited (Boat Fabrication)	60%	October 31

Two of the subsidiaries have fiscal periods ending prior to March 31. These companies have been included in the consolidated statements for their respective fiscal years ending October 31, 1975, and December 31, 1975.
In addition to its ownership of 62.5% of the common shares of Whale Cove Summer Village Limited, the Corporation owns all of the 2400 non-voting redeemable preference shares ($100 par each).
As the financial statements of Cabotcraft Industries Limited showed a deficit equity position as at October 31, 1975, and the minority interest in losses to date had been absorbed against the total of the minority invested capital, the loss of that company for the year is included in the consolidated net loss. As a consequence, no minority interest is shown in the balance sheet for this subsidiary.

(c) Fixed Assets
Fixed assets are recorded at cost. The cost and related depreciation of items retired or disposed of are removed from the books and any gains or losses are included in the consolidated operating statement. Depreciation is provided on the straight line method using rates based on the estimated useful lives of the assets generally as follows:

Buildings	Up to 20 years
Equipment	4 to 10 years
Vehicles	3 to 4 years
Livestock	5 to 7 years

2. Cabotcraft Industries Limited
In their report on the financial statements of Cabotcraft Industries Limited, the auditors included a qualification stating that the financial statements were prepared on the assumption that the company can continue to operate as a going concern, which assumption depends on the continued financial support of Cape Breton Development Corporation.

3. Commitments
As at March 31, 1976, the Industrial Development Division of the Corporation was committed to expenditures and loans totalling approximately $1,900,000 over and above the amounts included in the financial statements at that date.

4. Guarantees

(a) During the year pursuant to a prior commitment the Corporation guaranteed the repayment by Sydney Steel Corporation of that company's $70,000,000—11¼% Series D Debentures and the repayment of interest thereon. These funds were borrowed by Sydney Steel Corporation for the purpose of financing its plant rehabilitation program.
The Corporation made the guarantee for and on behalf of Her Majesty the Queen in right of Canada and has obtained opinions from its solicitors and from the solicitors for the lenders that any amounts required to be paid by the terms of the Guarantees are payable pursuant to Appropriation Act No. 4, 1974 and Section 22 of the Financial Administration Act which provides that such amounts required to be paid shall be paid out of the Consolidated Revenue Fund of Canada and not out of the funds of Cape Breton Development Corporation.

(b) The Corporation in 1971 guaranteed the repayment of bank advances to Stora Kopparbergs Bergslags Aktiebolag. This guarantee originally amounted to $30,000,000. The balance of advances has since been reduced to $24,000,000.

5. Remuneration of Directors and Senior Officers
The Corporation had seven directors, whose aggregate remuneration for the year as directors was $22,933 (1975—$20,206). The Corporation had seven officers whose aggregate remuneration for the year as officers was $273,533 (1975—$250,275). One of the officers was also a director during the year.

6. The Corporation and its subsidiaries are subject to the Parliament of Canada's Anti-Inflation Legislation, which became effective October 14, 1975. This legislation limits increases in prices, profits, compensation payments and dividends. Management is of the opinion that the Corporation is complying with the requirements of the legislation.

CONSOLIDATED STATEMENT OF EQUITY
AS AT MARCH 31, 1976

	1976	1975
Consolidated equity at beginning of year	$20,701,690	$17,261,926
Payments during year from Canada (Note 1(A))	5,096,000	8,660,000
	25,797,690	25,921,926
Deduct:		
Net consolidated operating expenses	4,883,021	5,220,236
Consolidated equity at end of year	$20,914,669	$20,701,690

The notes to the financial statements are an integral part thereof.

CAPE BRETON DEVELOPMENT CORPORATION—*Continued*

INDUSTRIAL DEVELOPMENT DIVISION

CONSOLIDATED OPERATING STATEMENT FOR THE YEAR ENDED MARCH 31, 1976

	1976	1975 (Restated)
Development and operating expenses		
Industrial operations and assistance	$ 2,899,412	$ 2,808,268
Tourist operations and grants	813,387	764,115
Marine farming operations	435,765	205,723
Sheep farming operations	283,812	169,531
Other primary production	371,796	358,456
Real estate operating costs	375,054	337,514
Grants for municipal and community planning and projects	83,600	261,381
Grants for sewer and water		52,739
Scholarships and apprentice programmes	664,946	740,146
	5,927,772	5,697,873
Administration expenses		
Salaries	669,206	581,713
Professional fees	52,907	20,583
Travelling expenses	61,726	39,790
Office and miscellaneous expenses	221,268	223,533
Administration and selling	240,892	91,982
	1,245,999	957,601
Depreciation and amortization	711,288	648,648
Provision for unrecoverable loans and receivables	60,000	63,746
	771,288	712,394
Total operating expenses for the year	7,945,059	7,367,868
Revenue		
Interest	692,326	816,965
Industrial operations	1,438,977	1,036,124
Tourist operations	108,619	78,612
Marine farming operations	103,310	13,048
Sheep farming operations	65,862	67,887
Real estate rentals	740,961	707,577
	3,150,055	2,720,213
Net operating expenses for the year	4,795,004	4,647,655
Adjstment for items previously capitalized	89,325	163,600
Facilities which have been turned over to municipalities or community organizations		448,981
	4,884,329	5,260,236
Deduct: Minority interest (Note 1 (B))	1,308	40,000
Net consolidated operating expenses	$ 4,883,021	$ 5,220,236

The notes to the financial statements are an integral part thereof.

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1976

	1976	1975 (Restated)
Source of funds		
Payment from Canada (Note 1 (A))	$ 5,096,000	$ 8,660,000
Repayment and reduction of loans	652,962	624,612
Minority interest	13,692	
Reclassification of amount due to loans to current receivables		230,000
Decrease in investments and in advances to subsidiary	122,855	
Items not requiring an outlay of cash		
—Depreciation and amortization	711,288	648,648
—Provision for doubtful loans	77,372	28,733
—Reclassification of deferred charges to prepaid expenses	9,753	
	6,683,922	10,191,993
Application of funds		
Loans	612,265	558,365
Fixed assets		
—Tourist facilities	1,309,164	1,138,471
—Primary industry facilities	584,754	834,617
—Secondary industry facilities	153,273	329,566
Expenditures on rental building and equipment		3,214
Increase in investment in and advance to subsidiary		205,000
Deferred charges	29,371	255,292
Reclassification of grant receivable to long term asset	33,440	
Consolidated operating expenses (Net of income)	4,883,021	5,220,236
	7,605,288	8,544,761
Net increase (decrease) in working capital	($921,366)	$ 1,647,232

The notes to the financial statements are an integral part thereof.

CAPE BRETON DEVELOPMENT CORPORATION—*Concluded*

AUDITORS' REPORT

TO THE HONORABLE
THE MINISTER OF REGIONAL ECONOMIC EXPANSION
OTTAWA, ONTARIO

We have examined the balance sheets and statements of equity of the Coal Division and of the Industrial Development Division of the Cape Breton Development Corporation as at March 31, 1976, and the related operating statements, and the statements of changes in financial position for the year then ended. Our examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as we considered necessary in the circumstances.

The financial statements of the Industrial Development Division and of its subsidiaries have been presented on a consolidated basis. With respect to those subsidiaries of which we are not the auditors, we have carried out such enquiries and examinations as we considered necessary in order to accept for purposes of consolidation the reports of other auditors. As required by the provisions of the Cape Breton Development Corporation Act, the financial statements of the Coal Division and the Industrial Development Division are being presented separately.

In our opinion, these financial statements are properly drawn up so as to give a true and fair view of the state of affairs of the Coal Division and of the Industrial Development Division of the Cape Breton Development Corporation as at March 31, 1976, and the results of their operations and the changes in financial position for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Also, in our opinion proper books of account have been kept and the transactions that have come to our notice have been within the powers of the Corporation.

TOUCHE ROSS & CO
Chartered Accountants
Sydney, Nova Scotia
May 14, 1976

CENTRAL MORTGAGE AND HOUSING CORPORATION

BALANCE SHEET
(in thousands of dollars)

STATEMENT I

ASSETS	Dec. 31, 1975	Dec. 31, 1974
Investments		
Loans	$7,558,126	$6,758,590
Investments under Federal-Provincial Agreements	492,453	390,110
Real Estate at cost, less accumulated depreciation (1975—$31,824; 1974—$29,372)	125,785	86,468
Agreements for Sale and Mortgages arising from sales of real estate, including accrued interest	43,681	47,876
	8,220,045	7,283,044
Cash	3,575	4,547
Accounts Receivable:		
Due from the Minister	21,118	11,341
Other	682	546
Other Assets	12,804	3,290
Business Premises, Office Furniture and Equipment at cost, less accumulated depreciation (1975—$7,697; 1974—$6,790)	7,464	6,097
	$8,265,688	$7,308,865
Assets of the Insurance and Guarantee Funds Statement V	$ 472,214	$ 427,962

LIABILITIES	Dec. 31, 1975	Dec. 31, 1974
Borrowings from the Government of Canada	$8,178,494	$7,227,756
Accounts Payable and Accrued Liabilities Due to the Receiver General:		
Income Tax	3,943	2,103
Excess in Reserve Fund	8,083	8,555
Other	26,583	21,982
Deposits, Contractors' Holdbacks and Deferred Income	6,499	5,018
Deferred Profits on sales of real estate	12,086	13,451
	8,235,688	7,278,865
Capital:		
Authorized and fully paid by the Government of Canada	25,000	25,000
Reserve Fund Statement III	5,000	5,000
	30,000	30,000
	$8,265,688	$7,308,865
Insurance and Guarantee Funds Statement V	$ 472,214	$ 427,962

WILLIAM TERON
President

PETER SCOTT CROMBIE, C.A.
Chief Accountant

CENTRAL MORTGAGE AND HOUSING CORPORATION—*Continued*

STATEMENT OF OPERATIONS
(in thousands of dollars) STATEMENT II

	Year ended December 31, 1975		Year ended December 31, 1974	
	Direct Financing Operations	Grants, contributions and subsidies charged to the Minister	Direct Financing Operations	Grants, contributions and subsidies charged to the Minister
Loans				
Interest earned from borrowers	$ 510,783		$ 446,668	
Recovery of interest loss from lending at negative margin	8,449	$ 8,449	4,139	$ 4,139
Application fees on mortgage loans	4,269		3,103	
	523,501		453,910	
Interest charged by the Government of Canada	469,438		407,994	
		$54,063		$45,916
Forgiveness of loans		53,038		32,859
Federal-Provincial Agreements				
Interest earned	27,782		21,532	
Interest charged by the Government of Canada	26,436		20,716	
		1,346		816
Corporation's share of net losses arising from agreements		19,352		17,249
Agreements for sale and mortgages				
Interest earned from purchasers	3,027		3,265	
Interest charged by the Government of Canada	665		735	
		2,362		2,530
Real Estate				
Operating loss		8,994		6,433
Gain on disposal of real estate		1,636		1,119
Interest on Government of Canada Short-Term Securities		1,625		1,770
Other Income		370	118	285	306
Grants and Direct Subsidies			124,874		34,112
Research			11,481		11,665
Margin on Financing Operations		61,402		52,436	
Administration Expenses	64,825		48,734		
Recoveries					
Fees earned for services to Insurance Funds	(2,979)		(2,876)		
Fees earned for services to Government Departments	(612)		(311)		
Charged to the Minister	(14,924)	14,924	(7,989)		7,989
Total Charged to the Minister		46,310	$ 241,230	37,558	$ 114,752
Income before Income Taxes		15,092		14,878	
Income Taxes		7,392		7,068	
Net Income Transferred to Reserve Fund		$ 7,700		$ 7,810	

RESERVE FUND
(in thousands of dollars) Statement III

	Year ended Dec. 31, 1975	Year ended Dec. 31, 1974
Balance, January 1	$ 5,000	$ 5,000
Net income for the year	7,700	7,810
Profits realized on sales of assets acquired without cost from the Government of Canada	1,244	1,629
	13,944	14,439
Income tax reassessments for the years 1973 and 1974	861	884
	13,083	13,555
Excess over statutory limitation transferred to the credit of the Receiver General	8,083	8,555
Balance, December 31	$ 5,000	$ 5,000

CENTRAL MORTGAGE AND HOUSING CORPORATION—*Continued*

STATEMENT OF FINANCIAL ACTIVITIES
(in thousands of dollars)

Statement IV

	Year ended December 31, 1975			Year ended December 31, 1974		
	Direct Financing Operations	Grants, contributions and subsidies charged to the Minister	Total	Direct Financing Operations	Grants contributions and subsidies charged to the Minister	Total
Financial resources provided						
Operations:						
Interest earned	$ 543,217			$ 473,235		
Cash recovered from the Minister		$231,451			$110,344	
Other revenues	9,866			7,694		
Increase in accrued interest on borrowings	8,042			4,845		
Increase in operating liabilities and deferred income	6,085			7,391		
Decrease in operating assets				4,626		
	567,210	231,451	$ 798,661	497,791	110,344	$ 608,135
Borrowings from the Government of Canada	1,203,000		1,203,000	983,500		983,500
Loan repayments	330,855		330,855	278,541		278,541
Net decrease in Agreements for Sale and Mortgages	4,195		4,195	5,641		5,641
Profits realized on sales of assets acquired without cost from the Government of Canada	1,244		1,244	1,629		1,629
	$2,106,504	$231,451	$2,337,955	$1,767,102	$110,344	$1,877,446
Financial resources applied						
Operations:						
Interest expense	$ 488,090			$ 425,306		
Expenditures made on behalf of the Minister excluding depreciation		$238,243			$112,278	
Increase in accrued interest on loans	23,689			10,226		
Administrative expenses excluding depreciation	49,000			39,993		
Income taxes	8,253			7,952		
Increase in operating assets	8,669					
Excess reserve fund transferred to Receiver General	8,083			8,555		
	585,784	238,243	$ 824,027	492,032	112,278	$ 604,310
Repayment of borrowings from the Government of Canada	260,304		260,304	296,526		296,526
New loan advances	1,106,703		1,106,703	905,539		905,539
Real estate acquisitions (net)	42,304		42,304	21,661		21,661
Increase in investments under Federal-Provincial agreements	102,343		102,343	47,822		47,822
Business premises, office furniture and equipment	2,274		2,274	1,588		1,588
Disbursements for the Minister not yet received in cash	6,792	(6,792)		1,934	(1,934)	
	$2,106,504	$231,451	$337,955	$1,767,102	$110,344	$1,877,446

CENTRAL MORTGAGE AND HOUSING CORPORATION—*Continued*

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1975

1. Significant Accounting Policies
Central Mortgage and Housing Corporation was constituted as a Crown Corporation by an act of Parliament on January 1, 1946. Its activities are regulated by the National Housing Act, and the Central Mortgage and Housing Corporation Act.

The Corporation's principal objective is that all Canadians have access to adequate housing at a price they can afford within a suitable community environment. In meeting this objective the Corporation's activities and programs fall into two general categories:

(a) Financing housing directly through the making of mortgage loans under specified conditions at interest rates set by statute normally below market rates (which are generally higher than the rates it pays on funds borrowed from the Government of Canada), and indirectly by guaranteeing loans made by others.

(b) As agent for the Minister of State for Urban Affairs, making payments needed to implement government housing policy. These include grants, debt forgiveness, losses on real estate, losses under Federal-Provincial agreements, research and development and specified administrative expenses. These payments are charged to the Minister as incurred.

The principal accounting policies followed are:

(a) Revenue Recognition
Interest income is accounted for on the accrual basis. Recoveries from the Minister are recorded when expenditures are made on his behalf.

(b) Loans
Loans are capitalized as the cash is advanced. Costs incurred in connection with making loans are included in administrative expenses. No provisions are made for possible losses on loans since such losses, if on insured loans, are recoverable from the Mortgage Insurance Fund, while losses resulting from the disposal of real estate acquired upon default on uninsured loans are recoverable from the Minister.

Real estate properties acquired upon default of insured loans are transferred to the Mortgage Insurance Fund.

(c) Real Estate
(i) Fixed assets are recorded at cost. Properties acquired upon default of loans are recorded at the unpaid loan balance plus interest accrued to the date of default, together with any acquisition expenditures incurred and modernization and improvement costs.
(ii) Depreciation is recorded on a straight line basis. Rates are set in terms of the loan repayment originally negotiated, usually 40 or 50 years.

(d) Business Premises
Depreciation on business premises, office furniture and equipment is recorded on a diminishing balance basis at the following fixed annual rates:

Masonry buildings	5%
Frame buildings	10%
Furniture, fixtures and equipment	20%
Automotive equipment	30%

(e) Federal-Provincial Agreements
The investments recorded under Federal-Provincial Agreements include only costs to the Corporation and do not reflect amounts contributed by other parties. The Corporation's share of losses under these agreements is charged to the Minister.

(f) Income Taxes and Reserve Balance
The Corporation is required to pay taxes on its income and these are recorded on a payable basis. Income or loss after taxes is transferred to the Reserve Fund which is limited by statute to $5,000,000. Any excess over this amount is paid to the Receiver General.

(g) Insurance and Guarantee Funds
Real estate acquired on claims against the Mortgage Insurance Fund is carried in the accounts at the amount of the claim or the estimated realizable value whichever is lower. Real estate acquired by the Rental Guarantee Fund is carried at cost. No depreciation is recorded on real estate owned by either fund.

2. Borrowings from the Government of Canada
The Corporation borrows from the Government of Canada to finance investments in loans, Federal-Provincial Agreements, real estate and agreements for sale and mortgages arising from sale of real estate.

A comparison of total borrowings approved by Parliament and actual borrowings outstanding is as follows:

	December 31, 1975	December 31, 1974
	(in thousands of dollars)	
Approved level of borrowings	$8,184,050	$7,242,344
Borrowings	$8,178,494	$7,227,756

3. Loan and Investment Commitments Outstanding
At year end the Corporation had outstanding commitments to make loans and investments approximating $1,650,000,000 (1974—$1,653,000,000).

4. Possible future losses chargeable to the Minister
The estimated amount of possible losses from the future disposal of real estate acquired as a result of default on loans is $5 million (1974—$7 million).

This amount represents the difference between the book value of properties held and their estimated market value at December 31, 1975.

Should any losses be incurred they would be recoverable from the Minister under authority of the National Housing Act.

5. Depreciation and Remuneration of Directors and Officers

	1975	1974
	(in thousands of dollars)	
Expenses include:		
Depreciation	$3,896	$3,226
Remuneration of 9 Directors	4	4
Remuneration of 4 Officers (two Officers are Directors)	176	138

6. New Presentation
The 1975 financial statements are presented to reflect more clearly the two principal activities of the Corporation—direct and indirect lending activities and programmes carried out on behalf of the Minister of State for Urban Affairs. The 1974 comparative figures have been restated to conform with the presentation adopted in 1975. These changes have no effect on the determination of net income in either year.

CENTRAL MORTGAGE AND HOUSING CORPORATION—*Concluded*

AUDITORS' REPORT

TO THE HONOURABLE THE MINISTER OF STATE
FOR URBAN AFFAIRS

We have examined the balance sheet of Central Mortgage and Housing Corporation as at December 31, 1975 and the statements of operations, reserve fund, financial activities and insurance and guarantee funds for the year ended on that date. Our examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as we considered necessary in the circumstances.

In our opinion, proper books of account have been kept and the transactions of the Corporation that have come under our notice have been within the powers of the Corporation.

In our opinion, the accompanying statements are in agreement with the books of account of the Corporation and present a true and fair view of the state of affairs of the Corporation as at December 31, 1975 and the results of its operations for the year ended on that date, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year, after giving effect to the changes in presentation described in note 6 to the financial statements.

F. E. WALDEN, F.C.A.
of the firm Clarkson, Gordon & Co.

JACQUES PARÉ, C.A.
of the firm Raymond, Chabot, Martin, Paré & Associés

Ottawa, February 13, 1976.

THE COMPANY OF YOUNG CANADIANS

(Established by the Company of Young Canadians Act)

BALANCE SHEET AS AT MARCH 31, 1976

ASSETS	1976	1975
Cash	$ 9,214	$ 59,369
Deposit and Trust Account with the Receiver General for Canada (Note 1)	40,758	
Short-term investments and accrued interest receivable		150,129
Accounts receivable	3,069	
Advances to staff and volunteers	345	6,052
Prepaid expense		6,000
	$ 53,386	$221,550

LIABILITIES	1976	1975
Accounts payable	$ 40,758	$185,174
Accrued volunteer honoraria		85,739
	40,758	270,913
SURPLUS (DEFICIT)		
Balance at beginning of year	(49,363)	1,032,570
Parliamentary appropriations in excess of (*less* than) operating expense	61,991	(1,081,933)
Balance at end of year	12,628	(49,363)
	$ 53,386	$221,550

The accompanying notes are an integral part of the financial statements.

Certified correct:

JOHN F. GAGAN
A/Director of Finance

Approved:

D. B. BOWIE
Executive Director

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1976

	1976	1975
Expense:		
Volunteers' allowances and benefits (Note 2b)	$ 2,854,448	$ 2,185,450
Staff salaries and benefits (including remuneration of Executive Officer, 1976—$33,785; 1975—$29,200) (Note 2a)	2,036,000	1,624,305
Transportation and travel	484,722	450,271
Rental of premises, equipment and related charges (Note 2c)	156,880	124,139
Staff recruitment, training and conferences	141,491	164,952
Professional and special services	117,411	88,834
Communications	98,069	79,031
Printing, stationery and supplies	42,590	73,939
Miscellaneous	9,817	11,654
Furniture and equipment	3,220	55,705
Council honoraria	1,929	3,195
	5,946,577	4,861,475
Income:		
Interest income	90,464	57,234
Sales of fixed assets (Note 1)	32,518	
	122,982	57,234
Net operating expense	5,823,595	4,804,241
Parliamentary appropriations:		
Secretary of State Vote 65 (Vote 60 in 1974-75)	5,885,586	3,697,000
Treasury Board Vote 7b		25,308
	5,885,586	3,722,308
Parliamentary appropriations in excess of (less than) net operating expense	$ 61,991	$(1,081,933)

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS MARCH 31, 1976

1. Wind-up of the Company of Young Canadians (CYC)

Bill C-87, an Act to amend or repeal certain statutes to enable restraint of government expenditures passed first reading in the House of Commons on March 8, 1976. The sections relevant to the Company are as follows:

"The Company of Young Canadians established by section 3 of The Company of Young Canadians Act shall cease to exist or be deemed to have ceased to exist on April 1, 1976.

All rights and property held by or in the name of or in trust for The Company of Young Canadians and all obligations and liabilities of The Company of Young Canadians shall, on April 1, 1976, become or be deemed to have become rights, property, obligations and liabilities of Her Majesty in right of Canada.

The Secretary of State may do and perform all acts and things necessary for or incidental to closing out the affairs of The Company of Young Canadians.

The Company of Young Canadians Act is repealed."

The Company has conducted its affairs and concluded operations on the premise that this legislation would be enacted.

Expenditures in the period April 1-30, 1976 were recorded as liabilities at March 31, 1976. These liabilities were discharged from a special deposit and trust account set up in the accounts of the Government of Canada for that purpose. Details of this deposit account follow:

Net transfer from CYC to deposit account	$275,172
Transfer from deposit account to CYC Vote 65 for lapsing	234,414
Amount on deposit for settlement of accounts	$ 40,758

THE COMPANY OF YOUNG CANADIANS—*Concluded*

Liabilities which became known after April 30, 1976 were not material and were not recorded. They will be assumed by Her Majesty in right of Canada and will be discharged in accordance with Bill C-87.

The Company follows the practice of charging all expenditures of a capital nature to administrative expense. Immediately prior to March 31, 1976 most fixed assets were sold and the proceeds were taken into revenue. The remaining assets will be assumed by Her Majesty in right of Canada.

2. Special payments relative to dissolution

(a) Included in Staff salaries and benefits is an amount of $385,029 for severance payments equivalent to four months' salary. The formula was negotiated under collective bargaining agreements.

(b) Included in Volunteers' allowances and benefits is an amount of $185,488 for severance payments equivalent to one month's living allowance. While there were no contractual obligations to make these payments it was the opinion of the Company's management supported by the Company's legal counsel (and supported by the legal counsel of the Department of the Secretary of State and by the appropriate Branch of the Treasury Board Secretariat) that the Council of the Company acted in accordance with its powers under the CYC Act in preparing a plan, which included the volunteer severance payments, to terminate the operations of the Company. The volunteers' severance payments were made to assist project groups to phase out more gradually and/or to find alternative sources of financial and other support.

(c) Included in Rental of premises, equipment and related charges is an amount of $6,911 which was paid to cancel various leases.

3. Contingent liabilities

The Company was contingently liable for possible claims relating to:

(a) The cancellation of a lease; and

(b) A dispute with an insurance company over the amount payable to a beneficiary under a life insurance scheme.

Payments, if any, in full settlement of any eventual claims, are not expected to exceed $10,000.

AUDITOR GENERAL OF CANADA

Ottawa, Ontario
June 10, 1976

THE HONOURABLE J. HUGH FAULKNER, P.C., M.P.,
SECRETARY OF STATE,
OTTAWA, ONTARIO.

Dear Mr. Faulkner,

I have examined the balance sheet of The Company of Young Canadians as at March 31, 1976 and the statement of operations for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements give a true and fair view of the financial position of the Company as at March 31, 1976 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Company, the financial statements are in agreement therewith and the transactions that have come under my notice, except for the payment to volunteers of severance pay equivalent to one month's living allowance as referred to in Note 2b), have been within its statutory powers. Notwithstanding the explanation in Note 2b), I am of the opinion that these payments were not within the powers of the Company under The Company of Young Canadians Act and I regard them as having been made without proper authority.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada

CROWN ASSETS DISPOSAL CORPORATION
(Established by the Surplus Crown Assets Act)

BALANCE SHEET AS AT MARCH 31, 1976

ASSETS	1976	1975	LIABILITIES	1976	1975
GENERAL ACCOUNT					
Current:			Current:		
Cash	$ 1,824	$ 213,093	Accounts payable and accrued liabilities (Note 2)	$ 99,199	$ 80,301
Deposit with Receiver General for Canada	50,000	50,000	Due to Receiver General for Canada		37,830
Miscellaneous receivables	13,840	12,687	Deferred income (Note 1)		60,000
Due from Agency Account	94,631	149,552	Total current liabilities	99,199	178,131
Prepaid expenses	36,007	15,299	Provision for termination benefits (Note 2)	123,400	155,800
				222,599	333,931
			EQUITY OF CANADA		
			Balance at beginning of year (Note 2) as restated	106,700	186,233
			Deduct: Retroactive adjustments not reflected on the statement of income and expenses (Note 2)		193,300
			Excess of expense over income for the year (Note 4)	52,695	(151,597)
			Portion remitted to Receiver General for Canada	80,302	
			Due to Receiver General for Canada		37,830
			Balance at end of year	(26,297)	106,700
	$ 196,302	$ 440,631		$ 196,302	$ 440,631
AGENCY ACCOUNT					
Current:			Current:		
Cash	$ 320,347	$ 207,856	Accounts payable and accrued liabilities	$ 9,954	$ 41,764
Term deposits	700,000	325,000	Advance payments by purchasers	108,917	95,847
Deposit with Receiver General for Canada	500,000	500,000	Contractors' security deposits	43,819	199,972
Accounts receivable (Note 3)	347,661	209,095	Due to General Account	94,631	149,552
Current portion of receivable under long-term sales agreements (Notes 1 and 5)	823,590	2,062,262	Due to Receiver General for Canada and others (Note 3)	2,434,277	2,817,078
Total current assets	2,691,598	3,304,213	Total current liabilities	2,691,598	3,304,213
Receivable under long-term sales agreements (Notes 1 and 5)	6,470,685	9,146,686	Due to Receiver General for Canada and Others	8,081,372	9,901,502
Less: current portion	823,590	2,062,262	*Less:* Current portion	2,434,277	2,817,078
	5,647,095	7,084,424		5,647,095	7,084,424
	$ 8,338,693	$10,388,637		$ 8,338,693	$10,388,637

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Board:

C. NADEAU
Director

G. BERGER
Director

CROWN ASSETS DISPOSAL CORPORATION—*Continued*

STATEMENT OF INCOME AND EXPENSE FOR THE YEAR ENDED MARCH 31, 1976

	1976	1975
INCOME		
Portion retainable by the Corporation from Agency Account net sales and other income (Note 3)	$ 1,477,346	$ 1,294,425
Transferred from deferred income (Note 1)	60,000	297,750
Interest earned by General Account	7,510	5,179
	1,544,856	1,597,354
EXPENSE		
Salaries and employee benefits (Notes 2 and 6)	1,085,334	1,133,056
Rent (Note 4)	111,974	85,215
Communications	65,624	60,737
Furniture, equipment and maintenance	31,293	54,460
Printing, stationery and office supplies	54,055	39,549
Travel	50,745	36,584
Moving and staff relocation	32,093	3,411
Professional and special services	27,657	20,548
Data processing	11,881	11,889
Advertising and publicity (Note 4)	56,475	1,222
Maintenance and transportation of goods sold (Note 4)	56,602	
Other	13,818	3,717
	1,597,551	1,450,388
Excess of expense over income before extraordinary item	52,695	(146,966)
Sale of furniture and equipment		(4,631)
Excess of expense over income	$ 52,695	$ (151,597)

The accompanying notes are an integral part of the financial statements.

SUMMARY OF TRANSACTIONS IN THE AGENCY ACCOUNT FOR THE YEAR ENDED MARCH 31, 1976

	1976			1975		
	Receiver General for Canada	Others	Total	Receiver General for Canada	Others	Total
Opening balance, due to Receiver General for Canada and Others	$ 9,870,708	$ 30,794	$ 9,901,502	$13,239,560	$ 49,969	$13,289,529
Gross sales	9,059,895	534,100	9,593,995	12,705,225	351,876	13,057,101
Less: Direct sales expenses (Note 4)	6,034	22,766	28,800	174,963	1,585	176,548
Net sales	9,053,861	511,334	9,565,195	12,530,262	350,291	12,880,553
Interest earned on long-term sales agreements (Note 3)	938,596	1,946	940,542	864,771	2,025	866,796
Other interest and miscellaneous income	150,936		150,936	91,861		91,861
	1,089,532	1,946	1,091,478	956,632	2,025	958,657
Net income before commissions	10,143,393	513,280	10,656,673	13,486,894	352,316	13,839,210
Less: Portion retainable by the Corporation from net sales and other income (Note 3)	1,418,060	59,286	1,477,346	1,257,257	37,168	1,294,425
Net proceeds for the year	8,725,333	453,994	9,179,327	12,229,637	315,148	12,544,785
Sub-total	18,596,041	484,788	19,080,829	25,469,197	365,117	25,834,314
Less: Remittances during the year	10,525,682	473,775	10,999,457	15,598,489	334,323	15,932,812
Closing balance, due to Receiver General for Canada and Others	$ 8,070,359	$ 11,013	$ 8,081,372	$ 9,870,708	$ 30,794	$ 9,901,502

CROWN ASSETS DISPOSAL CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1976

1. Accounting policies

Income

The Corporation is authorized to retain as income a percentage of the selling price at the time of sale and of all other moneys received by it during the year. This policy has been followed with the exception of two sales originating in 1972 when the percentage was taken on the down payments instead of on the total sales value; the balance was recorded as deferred income.

Furniture and equipment—depreciation

The Corporation does not record depreciation expense. All capital items are charged to expense in the period of purchase. A change in the policy to record capital assets as assets and to account for depreciation commencing with the fiscal year 1977 is being considered by management.

2. Vacation pay and employment termination benefits

As a result of a change from the cash basis to the accrual basis for accounting for vacation pay and for employment termination benefits, the balance of the Equity of Canada at March 31, 1975 previously reported as $300,000 has been restated to show a retroactive charge of $155,800 in respect of termination benefits and $37,500 in respect of vacation pay estimated to have accrued at that date. No adjustment for either type of benefit has been made to the statement of income and expense for the year ended March 31, 1975 but for the year ended March 31, 1976, estimated termination benefits and vacation pay allowances of $43,000 and $65,000 respectively, applicable to the current year, have been included and charged to salaries and employee benefits.

3. Interest on long-term sales agreements

The Corporation has changed its accounting for interest income and interest receivable on long-term sales agreements from that of recognition on the date interest becomes payable to that of full accrual.

The effect on the Agency Account in 1976 was to increase interest on sales agreements by $218,449 and the effect on the General Account in 1976 was to increase commission earned by $10,922.

If a retroactive adjustment had been made for 1975, interest on sales agreements in the Agency Account would have been increased by $338,418 from the reported $866,796 and the portion retainable by the Corporation from Agency Account net sales and other income would have been increased by $16,921 from the reported $1,294,425.

4. Expenses related to rent, advertising and publicity, and maintenance and transportation of goods sold.

During the year, certain substantial expenses pertaining to rent, advertising and publicity, and maintenance and transportation of goods sold were absorbed by the Corporation instead of being charged as direct sales expenses.

5. Receivable under long-term sales agreements

Long-term receivables are secured by mortgages except those receivables from federal, provincial and municipal authorities. Interest on the unpaid balance of interest-bearing receivables ranges at rates from 6% to 12%.

6. Remuneration of directors and officers

Salaries and employee benefits expense includes remuneration of officers of $85,905 including $6,426 for vacation and termination benefits ($87,778 in 1975, excluding $4,485 for vacation and termination benefits for which no adjustment has been made to the statement of income and expense). The actual amount paid out in 1976 was $133,581 including $54,102 on account of accrued vacation and termination benefits. The Corporation has four directors and four officers, two of whom are directors. No directors fees were paid.

7. Change in presentation

Certain of the 1975 figures have been restated to conform to the presentation followed in 1976.

AUDITOR GENERAL OF CANADA
Ottawa, Ontario
June 30, 1976

THE HONOURABLE JEAN-PIERRE GOYER, P.C., LL.B., M.P.,
MINISTER OF SUPPLY AND SERVICES,
OTTAWA, ONTARIO.

Dear Mr. Goyer,

I have examined the balance sheet of Crown Assets Disposal Corporation as at March 31, 1976 and the statement of income and expense and the summary of transactions in the agency account for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements give a true and fair view of the financial position of the Corporation as at March 31, 1976 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles. Further, in my opinion, except that no retroactive adjustment has been made for the effect of changing the point of recognition of interest earned on long-term sales agreements (Note 3), that the effect of changing the method of accounting for vacation pay and termination benefits has not been shown on the statement of income and expense for the year ended March 31, 1975 (Note 2), and that certain expenses incurred in 1976 were being absorbed by the Corporation instead of being charged as direct sales expense (Note 4), such accounting principles were applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada

DEFENCE CONSTRUCTION (1951) LIMITED
(*Incorporated under the Canada Corporations Act*)

BALANCE SHEET AS AT MARCH 31, 1976

ASSETS	1976	1975
Current assets		
Cash	$162,715	$110,396
Accounts receivable—government departments and agencies	23,395	5,869
Travel advances	5,214	5,457
Prepaid expenses	5,119	2,286
	199,443	124,008
Contractors' security deposits (contra)		
Cash	363,453	349,824
Canada bonds at par value (market value, 1976—$218,175; 1975—$290,714)	226,500	298,500
	589,953	648,324
	$789,396	$772,332

LIABILITIES	1976	1975
Current liabilities		
Accounts payable	$ 199,412	$ 123,977
Accrued employees' annual leave	183,730	177,037
	383,142	301,014
Contractors' security deposits (contra)		
Deposits to ensure performance	504,619	522,495
Bid deposits	66,634	95,704
Deposits on plans and specifications	18,700	30,125
	589,953	648,324
Employees' separation pay	1,132,193	1,069,757
Life insurance—retired personnel	176,471	154,812
SHAREHOLDERS' EQUITY		
Capital stock		
Authorized—1,000 shares of no par value		
Issued—31 shares fully paid	31	31
Deficit		
Balance at beginning of year	(1,401,606)	(1,236,296)
Increase due to provision for employee benefits (Note 2)	(90,788)	(165,310)
Balance at end of year	(1,492,394)	(1,401,606)
	(1,492,363)	(1,401,575)
	$ 789,396	$ 772,332

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Board:

A. G. BLAND
Director

L. G. CRUTCHLOW
Director

STATEMENT OF EXPENSE
FOR THE YEAR ENDED MARCH 31, 1976

	1976	1975
Expense		
Salaries (Note 5)	$3,838,405	$3,544,642
Employee benefits	352,942	296,864
Travel and removal	272,442	251,435
Office accommodation	101,854	96,266
Telephone and telegraph	86,617	73,870
Professional services	90,885	65,838
Office supplies and maintenance	64,179	49,282
Advertising	54,444	49,041
Postage, express and freight	27,511	31,592
Furniture, machines and other equipment	39,420	17,557
Other	13,399	8,409
	4,942,098	4,484,796
Less: Recovery of expense (Note 4)	297,480	226,603
Net expense	$4,644,618	$4,258,193
Net expense provided for by:		
National Defence Vote 15 (Vote 25 in 1975)	$4,553,830	$4,092,883
Increase in deficit due to provision for employees' annual leave and separation pay and life insurance benefits (Note 2)	90,788	165,310
	$4,644,618	$4,258,193

The accompanying notes are an integral part of the financial statements.

DEFENCE CONSTRUCTION (1951) LIMITED—*Concluded*

NOTES TO FINANCIAL STATEMENTS

1. Accounting Policies

   Net Expense

   The accounts of the Company reflect only the expenses incurred in procuring the construction and maintenance of defence projects on behalf of the Department of National Defence and in procuring the construction of such other projects as are approved by the Treasury Board. Not reflected in the accounts are payments pursuant to contracts entered into by the Company on behalf of Government departments and agencies and charged directly to parliamentary appropriations.

   Depreciation

   The Company does not record depreciation expense. All capital items are charged to expense in the period of purchase. A change in the policy to record capital assets as assets and to account for depreciation commencing with the fiscal year 1977 is being considered by management.

2. Change in accounting practice

   In prior years the cost of employees' separation pay, annual leave and life insurance for retired personnel were charged to operations when they were paid. This year the Company has accrued for the current year's expense and set up the full liability for the current and prior years' accumulated allowance. This change in accounting practice has resulted in a deficit of $1,492,394 of which $62,436 separation pay, $6,693 annual leave and $21,659 life insurance have been charged to the current year. The financial statements for 1975 have been restated to give effect to the appropriate retroactive amounts for these three types of benefits.

3. Comparative Figures

   Certain figures for the previous year have been restated to conform to the current year's presentation.

4. Recovery of Expense

   The Company provides on request of Government departments and agencies certain technical and administrative assistance relative to construction matters. Such services are provided on a cost-recovery basis.

5. Remuneration of Officers

   The Company has six directors and five officers one of whom is also a director. The aggregate remuneration paid the officers during the year was $133,906. No directors fees were paid.

6. Supplementary Information

   Payments during the year on contracts entered into by the Company on behalf of Government departments and agencies amounted to $75,936,000. Work outstanding on contracts in force at March 31, 1976 was $43,007,000.

AUDITOR GENERAL OF CANADA
Ottawa, Ontario
June 30, 1976

THE HONOURABLE JAMES A. RICHARDSON, P.C., M.P.,
MINISTER OF NATIONAL DEFENCE,
OTTAWA, ONTARIO.

Dear Mr. Richardson,

I have examined the balance sheet of Defence Construction (1951) Limited as at March 31, 1976 and the statement of expense for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements give a true and fair view of the financial position of the Company as at March 31, 1976 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied, after giving retroactive effect to the change to the determination of liability for employees' separation pay, annual leave and life insurance benefits referred to in Note 2 to the financial statements, on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Company, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada

ELDORADO AVIATION LIMITED

(*Incorporated under the Canada Corporations Act*)

BALANCE SHEET AS AT DECEMBER 31, 1975

ASSETS	1975	1974
Current Assets		
Cash	$ 112,149	$114,544
Accounts receivable		
Eldorado Nuclear Limited	5,736	25,408
Northern Transportation Company Limited	101,561	15,373
Other	19,209	9,701
	126,506	50,482
Operating supplies at cost	80,149	77,211
Prepaid insurance	10,961	9,300
	329,765	251,537
Property and Equipment, at cost		
Aircraft, including major spare parts	953,214	916,617
Shop, hangar and loading equipment	74,746	58,280
Office furniture and equipment	13,775	11,685
	1,041,735	986,582
Less: Accumulated depreciation	868,134	844,324
	173,601	142,258
	$503,366	$393,795

LIABILITIES AND SHAREHOLDERS' EQUITY	1975	1974
Current Liabilities		
Accounts payable	$218,321	$108,750
Shareholders' Equity		
Capital stock		
Authorized—50,000 shares of $1 each		
Issued—28,006 shares fully paid	28,006	28,006
Retained earnings	257,039	257,039
	285,045	285,045
	$503,366	$393,795

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Board

N. M. EDIGER
Director

C. J. BASCHENIS
Director

I have examined the above balance sheet and the related statements of recoverable expenses and changes in financial position, and have reported thereon under date of March 1, 1976 to the Minister of Energy, Mines and Resources.

J. J. MACDONELL
Auditor General of Canada

STATEMENT OF RECOVERABLE EXPENSES FOR THE YEAR ENDED DECEMBER 31, 1975

	1975	1974
Salaries and wages	$ 606,907	$ 530,394
Employee benefits	81,668	61,718
Supplies	393,924	295,094
Repairs	302,254	140,331
Hangar expense	124,716	71,694
Insurance	27,852	36,929
Depreciation (Note 1)	42,426	33,244
Landing fees	19,793	17,152
Travel	4,622	5,207
Miscellaneous	39,276	29,154
Flight attendant expenses	37,047	
	1,680,485	1,220,917
Miscellaneous income	109,617	25,448
Net expense	$ 1,570,868	$ 1,195,469
Net expense recovered from (Note 1)		
Eldorado Nuclear Limited	$ 1,135,794	$ 841,480
Northern Transportation Company Limited	435,074	353,989
	$ 1,570,868	$ 1,195,469

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1975

	1975	1974
Source of Working Capital		
Current operations		
Depreciation—not requiring an outlay of funds	$ 42,426	$ 33,244
Use of Working Capital		
Property and equipment	73,769	51,481
Decrease of Working Capital	31,343	18,237
Working Capital at beginning of year	142,787	161,024
Working Capital at end of year	$111,444	$142,787

The accompanying notes are an integral part of the financial statements.

ELDORADO AVIATION LIMITED—*Concluded*

NOTES TO FINANCIAL STATEMENTS

1. Accounting policies

Depreciation

Depreciation is based on a diminishing balance method at various rates based on the estimated useful life of the depreciable assets.

Revenue—(recovery of expense)

The Company operates on a break-even basis and recovers its total costs, less any miscellaneous revenue, from Eldorado Nuclear Limited and Northern Transportation Company Limited based on freight and passengers carried.

2. Remuneration of Directors and Officers

The Company paid no remuneration to its four directors who are also officers of the Company.

AUDITOR GENERAL OF CANADA
Ottawa, March 1, 1976.

THE HONOURABLE ALASTAIR W. GILLESPIE, P.C., M.P.,
MINISTER OF ENERGY, MINES AND RESOURCES,
OTTAWA.

Dear Mr. Gillespie,

I have examined the balance sheet of Eldorado Aviation Limited as at December 31, 1975 and the statements of recoverable expenses and changes in financial position for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements give a true and fair view of the financial position of the Company as at December 31, 1975 and the results of its operations and the changes in its financial position for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Company, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada.

ELDORADO NUCLEAR LIMITED

(*Incorporated under the Canada Corporations Act*)

CONSOLIDATED BALANCE SHEET
AS AT DECEMBER 31, 1975

ASSETS	1975	1974
Current Assets		
Cash	$ 320,018	$ 547,705
Short term bank deposits	27,300,000	5,800,000
Accounts receivable	5,211,968	15,612,496
Concentrates receivable from customers	16,108,659	10,055,088
Inventories of concentrates and refinery products (Note 1b)	28,314,270	40,933,728
Operating and general supplies (Note 1b)	5,537,961	4,106,015
Prepaid expenses	229,671	167,543
	83,022,547	77,222,575
Investments and Loans		
Investment in capital stock of wholly-owned subsidiary company, at cost (Notes 1a and 5)		159,147
Employees' housing loans	6,048	9,955
Municipal Corporation of Uranium City and District, 5% to 10¼% debentures, at par maturing 1976-88	357,304	421,784
	363,352	590,886
Unamortized pre-production and mine development costs (Notes 1c and 3)	3,461,991	3,473,852
Property and Equipment		
Land, plant and equipment, at cost	89,560,450	83,513,994
Less: Accumulated depreciation (Notes 1c and 3)	58,897,210	55,937,081
	30,663,240	27,576,913
	$117,511,130	$108,864,226

LIABILITIES AND SHAREHOLDERS' EQUITY	1975	1974
Current Liabilities		
Accounts payable	$ 4,995,904	$ 4,632,712
Interest due on loans from Canada (Note 2)		5,292,760
Advance payments against sales	1,015,483	713,281
	6,011,387	10,638,753
Long Term Liabilities		
Loans from Canada (Note 2)	53,044,675	53,044,675
Interest on loans-payment deferred (Note 2)	2,595,554	
Advance payments against future sales	896,466	659,411
Other long term liabilities	2,881,540	2,154,521
	59,418,235	55,858,607
Shareholders' Equity		
Government of Canada		
Capital stock		
Authorized—110,000 shares of no par value		
Issued—70,500 shares, fully paid	6,586,080	6,586,080
Retained earnings	45,495,428	35,780,786
	52,081,508	42,366,866
	$117,511,130	$108,864,226

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Board

N. M. EDIGER
Director

C. G. BASCHENIS
Director

I have examined the above consolidated balance sheet and the related consolidated statements of earnings and retained earnings, and changes in financial position, and have reported thereon under date of March 1, 1976 to the Minister of Energy, Mines and Resources.

J. J. MACDONELL
Auditor General of Canada.

ELDORADO NUCLEAR LIMITED—*Continued*

CONSOLIDATED STATEMENT OF EARNINGS AND RETAINED EARNINGS FOR THE YEAR ENDED DECEMBER 31, 1975

	1975	1974
Income:		
Sales of products and services	$48,499,229	$34,130,485
Expenses:		
Cost of products and services sold	31,747,646	23,060,427
Research and development	1,341,254	590,788
Administration	1,274,723	556,476
Exploration	3,098,370	1,717,703
Marketing	590,744	542,887
Other income and expense (Note 4)	572,703	2,074,462
	38,625,440	28,542,743
Net earnings before extraordinary items	9,873,789	5,587,742
Transfer of investment to the Minister of Transport (Note 5)	159,147	
Gain on sale of land		(498,563)
Preproduction costs written off		3,448,245
Net earnings after extraordinary items (Notes 1 and 6)	9,714,642	2,638,060
Retained earnings at beginning of year	35,780,786	33,142,726
Retained earnings at end of year	$45,495,428	$35,780,786

The accompanying notes are an integral part of the financial statements.

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1975

	1975	1974
Sources of Working Capital		
Current operations		
Net earnings before extraordinary items	$ 9,873,789	$ 5,587,742
Add items not requiring an outlay of funds:		
Depreciation (Notes 1c and 3)	3,150,834	2,816,872
Amortization of pre-production and mine development costs (Notes 1c and 3)	65,192	689,426
Interest on loans (Note 2)	2,595,554	
Estimated additional costs to replace borrowed UO_3	204,218	
Other	522,801	18,587
Total from current operations	16,412,388	9,112,627
Advance payments on future sales	302,067	
Maturing Uranium City Debentures, etc.	100,387	100,267
Sale of land		501,563
Reduction in deferred accounts receivable		1,861,473
	16,814,842	11,575,930
Uses of Working Capital		
Property and equipment	6,237,162	5,174,466
Pre-production and mine development costs	53,330	112,756
Maturing of advance payments on future sales	65,012	237,453
Uranium City Debentures—subscriptions	32,000	
Deferred loan interest to be paid in 1975		1,718,387
	6,387,504	7,243,062
Increase in Working Capital	10,427,338	4,332,868
Working Capital at beginning of year	66,583,822	62,250,954
Working Capital at end of year	$77,011,160	$66,583,822

The accompanying notes are an integral part of the financial statements.

ELDORADO NUCLEAR LIMITED—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

1. Accounting Policies

(a) Basis of consolidation. The method of presentation of the financial statements has been changed to include with the accounts of Eldorado Nuclear Limited those of its wholly-owned subsidiary, Eldorado Aviation Limited. The 1974 statements are restated to reflect this change.

(b) Inventories. In 1975 the Company changed its method of accounting for inventories of mine concentrates from first-in, first-out to weighted-average cost. The effect on reported earnings for the year 1975 was a decrease of $4,061,158.

The cost of refined products is determined by the first-in, first-out method.

The inventories of both mine concentrates and refined products are valued at the lower of cost and net realizable value. Operating and general supplies are valued at cost.

(c) Depreciation and amortization. Refinery pre-production and mine development costs are being written off by unit-of-production methods, ensuring full amortization over not more than 10 years at capacity output.

Wherever appropriate, depreciation is taken on a unit-of-production basis at rates that would fully amortize the assets over 10 years at capacity output. Where a unit-of-production basis is not appropriate, plant and equipment are written off over 10 years on a straight-line basis.

2. Loans from Canada.

The terms of the Company's financing arrangements were amended by Order in Council P.C. 1973-1772 of June 26, 1973, which provides for repayments of principal to be deferred until 1978 or earlier at the Company's option, but to be completed by 1983. Interest on the loans may also be deferred at the Company's option until December 31, 1984. These loans bear interest at rates up to 8⅜%. The interest on the notes has been accrued to December 31, 1975.

3. Depreciation and Amortization.

Depreciation for the year totalled $3,150,834, and the amortization of preproduction and mine development costs amounted to $65,192.

4. Other Income and Expense.

	1975	1974
Expenses—Interest on loans from Canada	$ 3,519,266	$ 3,574,373
—Miscellaneous	536,977	130,269
Income—Interest and other non-operating items	(1,095,229)	(439,469)
—Government of Canada grants for exploration	(2,388,311)	(1,190,711)
Net expense	$ 572,703	$ 2,074,462

5. Extraordinary Item.

The shares of Northern Transportation Company Limited, a Crown Corporation, which had been carried at cost as an investment on Eldorado's accounts, were transferred at no cost to the Minister of Transport, the Minister responsible to Parliament for that company.

6. Income Taxes.

No income taxes are payable for 1975 as losses carried forward from prior years exceed the estimated taxable income.

The loss carry forward for tax purposes is approximately $10,600,000. This amount which has not been recognized in the financial statements is available to reduce taxable income in future years.

7. Supplementary Information.

The Company's by-laws provide for nine directors. However, due to the resignation of one director on September 30, 1975, the Company had eight directors and four officers at December 31, 1975. Two of the directors were also officers. Remuneration of officers and directors in 1975 totalled $287,365.

ELDORADO NUCLEAR LIMITED—*Concluded*

AUDITOR GENERAL OF CANADA
Ottawa, Ontario
March 1, 1976.

THE HONOURABLE ALASTAIR W. GILLESPIE, P.C., M.P.,
MINISTER OF ENERGY, MINES AND RESOURCES,
HOUSE OF COMMONS,
OTTAWA, ONTARIO.

Dear Mr. Gillespie:

I have examined the consolidated balance sheet of Eldorado Nuclear Limited and its subsidiary as at December 31, 1975 and the consolidated statements of earnings and retained earnings, and changes in financial position for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

As explained in Note 1 (a) to the financial statements the Company changed its method of accounting for the investment in its wholly-owned subsidiary company from the cost basis used in previous years to consolidation of the accounts of the subsidiary company in the financial statements. The opening balances of retained earnings at January 1, 1975 and 1974 have been increased by $257,039 to reflect the inclusion of the retained earnings of the subsidiary company.

As explained in Note 1(b) to the financial statements the Company changed its method of computing the cost of inventories of mine concentrates from a first-in, first-out basis to a weighted average basis.

In my opinion these consolidated financial statements give a true and fair view of the financial position of the companies as at December 31, 1975 and the results of their operations and the changes in financial position for the year then ended, in accordance with generally accepted accounting principles which, except for the changes, with which I concur, referred to in the preceding two paragraphs, have been applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Company and its subsidiary, the financial statements are in agreement therewith and the transactions that have come under my notice have been within their statutory powers.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada

EXPORT DEVELOPMENT CORPORATION

BALANCE SHEET AS AT DECEMBER 31

ASSETS	1975	1974
Cash	$ 78,000	$ 463,000
Investments		
Short-term	42,052,000	14,706,000
Deposits with Canada	43,976,000	43,976,000
Canada bonds at amortized cost (market value: 1975—$7,619,000; 1974—$7,888,000)	8,544,000	8,538,000
Accrued investment interest	1,554,000	1,204,000
	96,126,000	68,424,000
Loans receivable		
Principal (Note 3)	1,019,993,000	782,499,000
Accrued interest and fees	21,822,000	13,745,000
	1,041,815,000	796,244,000
Other receivables	2,673,000	1,928,000
Fixed assets at cost less accumulated depreciation	675,000	170,000
	$ 1,141,367,000	$ 867,229,000

LIABILITIES	1975	1974
Accounts payable	$ 1,923,000	$ 457,000
Loans payable		
Short-term notes	14,909,000	34,825,000
Canada (Note 4)	950,183,000	710,341,000
Accrued interest	21,269,000	14,193,000
	986,361,000	759,359,000
Provision for claims on insurance in force (Notes 1 and 2)	5,860,000	3,376,000
Provision for losses on loans receivable (Notes 1 and 2)	7,058,000	6,615,000
Deferred revenue and deposits	3,064,000	2,519,000
Canada account	3,561,000	4,201,000
	1,007,827,000	776,527,000
SHAREHOLDER'S EQUITY		
Capital stock		
Authorized 4,000,000 shares (par value $100 each)		
Subscribed 1,250,000 shares		
Issued and fully paid 550,000 (1974—250,000) shares	55,000,000	25,000,000
Contributed capital	25,000,000	25,000,000
Retained earnings		
Underwriting reserve	6,000,000	6,000,000
Unappropriated (Note 2)	47,540,000	34,702,000
	53,540,000	40,702,000
	133,540,000	90,702,000
	$ 1,141,367,000	$ 867,229,000

(The accompanying notes are an integral part of the Financial Statements)

Approved by the Board of Directors

J. A. MACDONALD
Chairman and President

V. G. MCKAY
Vice President Finance

EXPORT DEVELOPMENT CORPORATION—*Continued*

STATEMENT OF INCOME AND RETAINED EARNINGS FOR THE YEARS ENDED DECEMBER 31

	1975	1974
Export credits insurance		
Premiums (Note 2)	$ 3,198,000	$ 3,055,000
Provision for claims (Note 2)	1,615,000	65,000
	1,583,000	2,990,000
Export loans		
Interest earned (Note 2)	62,775,000	45,816,000
Fees	6,169,000	2,991,000
	68,944,000	48,807,000
Interest expense	54,107,000	38,159,000
	14,837,000	10,648,000
Investments		
Interest earned	7,240,000	6,343,000
Interest expense	5,952,000	4,620,000
	1,288,000	1,723,000
	17,708,000	15,361,000
Administrative expenses	4,870,000	3,776,000
Net income	12,838,000	11,585,000
Retained earnings—January 1 (Note 2)	34,702,000	23,117,000
Retained earnings—December 31	$47,540,000	$34,702,000

(The accompanying notes are an integral part of the Financial Statements)

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEARS ENDED DECEMBER 31

	1975	1974
Source of Cash		
Net income	$ 12,838,000	$ 11,585,000
Items not requiring (providing) cash	(57,000)	(742,000)
Net cash generated from operations	12,781,000	10,843,000
Loans from Canada	334,400,000	230,840,000
Principal repaid under loan agreements	76,509,000	66,781,000
Capital stock issued	30,000,000	
Claims recovered	2,460,000	2,716,000
Net reduction in investments		19,842,000
Net increase in short-term borrowings		19,481,000
Canada account		1,683,000
Net change in cash	385,000	
	$456,535,000	$352,186,000
Use of Cash		
Disbursements under loan agreements	$326,530,000	$266,826,000
Repayments of Canada loans	79,860,000	83,108,000
Net reduction in short-term borrowings	19,916,000	
Net increase in investments	27,346,000	
Purchase of fixed assets	652,000	37,000
Claims paid	1,591,000	1,906,000
Canada account	640,000	
Net change in cash		309,000
	$456,535,000	$352,186,000

(The accompanying notes are an integral part of the Financial Statements)

NOTES TO FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

Canada Account

The Corporation administers certain loans and insurance programs on behalf of Canada. The transactions relating to these programs are accounted for separately.

Revenue Recognition

For short-term export credits insurance policies, premiums are recognized as income in the first month of coverage. Premiums on other export credits insurance policies are taken into income on a reducing balance method, generally reflecting the diminishing exposure over the term of the respective policies.

Interest and standby fees are accounted for on the accrual basis. Finance and service charges paid by exporters are taken into income over the repayment period of the relevant loans. Administration fees are accounted for when received.

Provision for Insurance Claims

An annual provision for insurance claims is made based on the Corporation's estimate of probable claims under insurance in force at the year end. Claim payments are charged and recoveries credited to this provision.

Provision for Losses on Loans Receivable

Under the terms of an agreement with Canada, the Corporation annually sets aside an amount for potential losses on loans made under the Export Credits Insurance Act prior to October 1969. These amounts are withheld from interest otherwise payable on loans from Canada and any balance not required when all such loans have been collected will be repaid to Canada.

Translation of United States Currency

Assets and liabilities in United States dollars, which are approximately equal in amount, have been translated into Canadian dollars at the exchange rates prevailing at year end. Income and expenses are translated at the average monthly exchange rates in effect during the year.

2. Changes in Accounting Policies

The Corporation made several changes in accounting policies during 1975. Such changes have been applied retroactively so that the accounting policies described in Note 1 have been reflected in the accompanying statements. Previous practices are summarized as follows:

Revenue Recognition

Previously finance and service charges were recognized as income when received and insurance premiums were taken into income on an accelerated basis.

Insurance Claims

Claims were previously expensed when paid and claim recoveries included in income when received.

Provision for Losses on Loans Receivable

Annual provisions were previously made by appropriations of retained earnings.

EXPORT DEVELOPMENT CORPORATION—*Continued*

As a result of these changes net income for 1974 was reduced by $2,384,000 from the amount previously reported. The cumulative effect on income of years prior to 1974 was a reduction of $9,150,000. Accordingly retained earnings and the reserve for losses on loans receivable have been restated as follows:

	January 1	
	1975	1974
Retained earnings as previously reported		
Unappropriated retained earnings	$39,621,000	$26,649,000
Reserve for losses on loans receivable	6,615,000	5,618,000
	46,236,000	32,267,000
Deduct		
Deferred finance and service charges	1,429,000	1,173,000
Deferred insurance premiums	114,000	(142,000)
Provision for insurance claims	3,376,000	2,501,000
Provision for losses on loans receivable	6,615,000	5,618,000
Cumulative effect on prior years' income	11,534,000	9,150,000
Retained earnings as restated	$34,702,000	$23,117,000

If the accounting policies of prior years had been applied in 1975, net income for the year would have been $16,362,000 and the change from the reported net income is made up of the following items:

Finance and service charges	$ 313,000
Insurance premiums	284,000
Provision for insurance claims	2,484,000
Provision for losses on loans receivable	443,000
	$3,524,000

In 1975 the Corporation adopted the policy of reporting on the accounts administered for Canada in separate statements. In prior years these accounts were included and identified in the Corporation's statements. During the year the Corporation allocated interest expense to export loan and investment activities on the basis of assets employed and the average cost of funds to the Corporation. These reporting changes have also been reflected in the 1974 comparative figures.

3. Loans Receivable

Loans receivable at December 31, 1975, mature as follows:

Overdue instalments	$ 4,233,000
1976	112,722,000
1977-1979	402,395,000
1980-1982	338,428,000
1983 and later	162,215,000
Total	$1,019,993,000

Because the Corporation expects to make full recovery of loans receivable including overdue instalments together with interest, no provision for loss has been applied against the outstanding receivables.

During 1975 the Corporation rescheduled and modified the conditions of $5,542,000 of instalments.

Under an arrangement with Canada, in 1975 the Corporation cancelled loans receivable from Pakistan (relating to projects in Bangladesh) of $16,251,000, and Canada cancelled a corresponding amount due from the Corporation.

4. Loans Payable to Canada

At December 31, 1975, these loans carry interest rates ranging from 4½% to 9½% annually and mature as follows:

1976	$ 92,151,000
1977-1979	370,398,000
1980-1982	314,621,000
1983 and later	173,013,000
Total	$950,183,000

5. Contingent Liability

The authority to enter into contracts of export credits insurance and guarantees under the Export Development Act is limited to an aggregate of $750,000,000 at any time. As at December 31, 1975, the Corporation was contingently liable under such contracts for $534,832,000.

6. Insurance Claims Paid and Recoveries

During the year the Corporation paid claims and made recoveries as follows:

	1975	1974
Claims paid to Canadian exporters	$ 1,591,000	$ 1,906,000
Recoveries against claims	$ 2,460,000	$ 2,716,000

At December 31, 1975, claim payments in respect of which recovery action is being taken amounted to $2,979,000.

7. Export Loans

Under the Export Development Act the Corporation may have outstanding loans to foreign borrowers, outstanding guarantee agreements to other lenders and signed but undisbursed loans and guarantee agreements up to a maximum of $4,250,000,000 at any time. As at December 31, 1975, the Corporation's position was as follows:

Loans receivable	$1,019,993,000
Guarantees	2,432,000
Undisbursed funds on signed loan agreements	1,018,821,000
	$2,041,246,000

8. Loans Signed and Undisbursed

As at December 31, 1975, the Corporation had signed loan agreements under which funds of $1,018,821,000 had not yet been disbursed. It is anticipated that funds will be disbursed under these agreements in 1976 and subsequent years as delivery of goods and services or progress on projects is achieved. The Corporation expects to fund these loans near the time of disbursement by issuing debt instruments and capital stock. The cost of funding is uncertain and cannot be assured to be below the yield on the undisbursed loans.

9. Remuneration of Directors and Officers

In 1975 the aggregate remuneration paid by the Corporation to directors was $16,000 and to officers $316,000.

EXPORT DEVELOPMENT CORPORATION—*Concluded*

AUDITOR GENERAL OF CANADA

Ottawa
February 3, 1976.

THE HONOURABLE D. C. JAMIESON, P.C., M.P.,
MINISTER OF INDUSTRY, TRADE AND COMMERCE,
OTTAWA, ONTARIO,

Sir,

I have examined the balance sheet of Export Development Corporation as at December 31, 1975 and the statements of income and retained earnings and changes in financial position for the year then ended. I have also examined the balance sheet of accounts administered for Canada by Export Development Corporation, at December 31, 1975, and the statement of Canada Account for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements give a true and fair view of the financial position of the Corporation and of the Canada Account administered by it as at December 31, 1975 and the results of their operations and the changes in financial position for the year then ended in accordance with generally accepted accounting principles which after giving retroactive effect to the changes, with which I concur, referred to in Note 2 to the financial statements of the Corporation, were applied on a basis consistent with that of the preceding year.

I further report that in my opinion proper books of account have been kept by the Corporation. The financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

Yours sincerely,

J. J. MACDONELL,
Auditor General of Canada.

FARM CREDIT CORPORATION
(Established by the Farm Credit Act)

BALANCE SHEET AS AT MARCH 31, 1976

ASSETS	1976	1975
Cash	$ 2,934,716	$ 5,964,500
Accounts receivable	71,021	84,070
Loans to farmers, secured by mortgages (Note 2)	1,978,785,376	1,673,535,828
Loans to farm syndicates, secured by notes (Note 2)	12,776,351	11,145,299
Agreements for sale (Note 2)	12,125,304	11,217,368
Real estate held for sale	99,009	33,745
Fixed assets at cost	911,233	850,295
Less: Accumulated depreciation	597,276	548,068
	313,957	302,227
	$ 2,007,105,734	$ 1,702,283,037

LIABILITIES	1976	1975
Accounts payable	$ 995,627	$ 531,620
Due to Canada in respect of operations for the year	474,104	405,392
Fire insurance recoveries, unearned appraisal fees, and other deposits	818,237	671,235
Canada loans (Note 3)	1,928,812,611	1,636,127,102
EQUITY OF CANADA		
Capital contributed by Canada under the Farm Credit Act	75,000,000	63,600,000
Retained earnings		
Farm Credit Act—appropriation for losses		
Balance at beginning of year	776,649	770,406
Add: Net recoveries on loans	1,678	6,243
Balance at end of year	778,327	776,649
Farm Syndicates Credit Act		
Balance at beginning of year	171,039	84,049
Add: Net profit for the year	55,789	86,990
Balance at end of year	226,828	171,039
	$ 2,007,105,734	$ 1,702,283,037

Certified correct:

W. G. MANN
Comptroller-Treasurer

Approved:

B. H. KRISTJANSON
Chairman

STATEMENT OF INCOME AND EXPENSE FOR THE YEAR ENDED MARCH 31, 1976

OPERATIONS UNDER THE FARM CREDIT ACT

	1976	1975
Income		
Interest earned on mortgage loans to farmers	$121,688,123	$ 97,139,153
Deduct: Interest on loans from Canada	113,410,126	92,379,891
	8,277,997	4,759,262
Appraisal, legal and supervision fees	1,113,851	941,012
Other interest income	529,338	925,843
	9,921,186	6,626,117
Expense		
Salaries	10,350,825	8,758,558
Employee benefits	949,482	783,760
Travel	1,125,759	877,270
Office accommodation	916,853	790,000
Printing, stationary and office supplies	193,628	139,696
Telephone	192,651	135,446
Rental and maintenance of office equipment	169,749	161,057
Postage and express	77,413	74,480
Depreciation	78,600	75,965
Miscellaneous	250,288	109,818
	14,305,248	11,906,050
Less: Allocated to operations under the Farm Syndicates Credit Act and the Small Farm Development Program	870,438	973,081
	13,434,810	10,932,969
Net operating loss provided for by Agriculture Vote 65 (Vote 60 in 1975)	$ 3,513,624	$ 4,306,852

OPERATIONS UNDER THE FARM SYNDICATES CREDIT ACT

	1976	1975
Income		
Interest earned on notes receivable	$ 867,861	$ 668,749
Deduct: Interest on loans from Canada	788,228	582,989
	79,633	85,760
Service charges and other	50,265	59,987
	129,898	145,747
Expense allocated to operations under this Act	74,101	57,379
Net operating profit	55,797	88,368
Deduct: Net loss on loans	8	1,378
Net profit transferred to retained earnings	$ 55,789	$ 86,990

FARM CREDIT CORPORATION—*Continued*

OPERATIONS UNDER THE SMALL FARM DEVELOPMENT PROGRAM

	1976	1975
Income		
Interest earned on agreements for sale	$ 725,098	$ 518,335
Deduct: Interest on loans from Canada	646,524	453,692
	78,574	64,643
Application fees and other	3,414	3,095
	81,988	67,738
Expense		
Allocated to operations under this Program	796,337	915,702
Legal fees and other	22,923	55,645
	819,260	971,347
Deduct: Amount recovered from Agriculture Vote 1	819,260	900,517
		70,830
Excess of income over expense due to Canada	$ 81,988	$ (3,092)

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1976

1. Accounting policies

Allowance for doubtful accounts

The Corporation has determined an allowance for doubtful accounts relating to loans to farmers, loans to farm syndicates and agreements for sale as at March 31, 1976 to be $610,800 ($500,000—1975). The allowance has not been recorded to reduce the assets to estimated realizable value or reflected in the statement of income and expense because retained earnings appropriated for losses in accordance with section 15 of the Farm Credit Act amounting to $778,327 as at March 31, 1976 ($776,649—1975) is regarded by the Corporation as an appropriate provision for losses as at that date.

Depreciation of fixed assets

Depreciation is calculated using the reducing balance method.

Farm Credit Act—appropriation for losses

Sub-section 15(1) of the Farm Credit Act states "The Corporation shall establish a reserve out of which may be paid any losses sustained by the Corporation in the conduct of its business." The Act further provides that the Corporation shall credit its net earnings each year to this reserve until the amount of the reserve equals the capital of the Corporation. Losses not recovered from Parliamentary appropriations have been charged to the reserve account.

2. Long-term receivables

Outstanding amounts are receivable over periods ranging from one to thirty years at interest rates in effect at the time of loan approval.

	Period not exceeding	Annual interest rate %
Loans to farmers, secured by mortgages	30 years	4½—9¼
Loans to farm syndicates, secured by notes	15 years	6¼—10
Agreements for sale	28 years	5 —9¼

At March 31, 1976 accrued interest of $72,372,308 is included ($58,462,833—1975).

3. Canada loans

The Corporation has borrowed funds from the Minister of Finance, for the purpose of making farm loans, such borrowings being repayable in accordance with the terms and rates prescribed at the time of borrowing.

Outstanding amounts as of March 31, 1976 are as follows:

	Repayable up to	Annual interest rate %	Outstanding amount March 31, 1976
Farm Credit Act	1996	3½—8¼	$ 1,863,066,412
Farm Syndicates Credit Act	1981	5¼—9	12,499,203
Small Farm Development Program	1996	6—8¼	10,136,278
Accrued interest			43,110,718
			$ 1,928,812,611

4. Termination benefits

Termination benefits generally accrue to employees over their service period. Payments of these benefits are made to the employees on separation or retirement and all expensed by the Corporation when paid. No provision has been made in the accounts for benefits accruing to employees as at March 31, 1976 estimated to be $1,125,000.

5. Commitments to borrowers

Loans to borrowers approved but not disbursed as at March 31, 1976 amounted to $172.5 million of which $68.3 million were approved at 8½% and $104.2 million at 9%. It is expected that the majority of these loans will be disbursed within the six month period ending September 30, 1976 from funds to be borrowed by the Corporation from Canada at 8¾%.

6. Remuneration to members

The Corporation has five members, two of whom received $53,750 in salaries as officers. The members received no remuneration as members.

FARM CREDIT CORPORATION—*Concluded*

AUDITOR GENERAL OF CANADA
Ottawa, Ontario
June 7, 1976

THE HONOURABLE EUGENE F. WHELAN, P.C., M.P.,
MINISTER OF AGRICULTURE,
OTTAWA, ONTARIO.

Dear Mr. Whelan:

I have examined the balance sheet of the Farm Credit Corporation as at March 31, 1976 and the statement of income and expense for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

As explained in Note 4 to the financial statements, the Corporation has not recorded in its accounts an amount estimated at $1,125,000 for employee termination benefits.

In my opinion, except for the failure to record a provision for employee termination benefits referred to in the preceding paragraph, these statements give a true and fair view of the financial position of the Corporation as at March 31, 1976 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada

FEDERAL BUSINESS DEVELOPMENT BANK

STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31, 1976
(with comparative figures at the inception on October 2nd, 1975)

ASSETS	March 31, 1976	October 2, 1975
Cash	$ 1,382,537	$ 124,257
Government of Canada Treasury Bills	17,937,712	11,869,083
	19,320,249	11,993,340
Loans and investments (Note 2)	1,277,002,592	1,175,233,960
Interest due and accured	9,657,564	7,923,933
	1,286,660,156	1,183,157,893
Less: Allowance for doubtful accounts	31,000,000	26,800,000
	1,255,660,156	1,156,357,893
Fixed assets less depreciation	2,082,852	1,968,686
Other assets	930,501	425,665
	$ 1,277,993,758	$ 1,170,745,584

LIABILITIES	March 31, 1976	October 2, 1975
Cheques outstanding	$ 15,062,686	$ 13,440,369
Accrued interest on debentures	30,342,906	9,608,738
Accrued interest on notes	2,567,697	
Other liabilities	1,747,408	1,309,891
	49,720,697	24,358,998
Debentures outstanding (Note 4)	988,300,000	1,027,800,000
Debenture premium and discount less amortization	1,614,743	1,846,470
	989,914,743	1,029,646,470
Notes held by Canada (Note 5)	108,000,000	
Capital:		
Capital paid in by Canada under the Federal Business Development Bank Act	89,000,000	79,000,000
Retained earnings, per statement attached	41,358,318	37,740,116
	130,358,318	116,740,116
	$ 1,277,993,758	$ 1,170,745,584

Approved by the Board:

S. KANEE.
Director

J. R. MURRAY,
Director

AUDITOR'S REPORT

TO THE HONOURABLE
MINISTER OF INDUSTRY, TRADE AND COMMERCE,
OTTAWA, ONTARIO.

Sir:

I have examined the statement of assets and liabilities of Federal Business Development Bank as at March 31, 1976 and statements of operations, retained earnings and changes in cash position for the six months from inception to that date. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements present a true and fair view of the financial position of the Bank as at March 31, 1976 and the results of its operations and the changes in its cash position for the six months ended on that date, in accordance with generally accepted accounting principles.

I further report that, in my opinion, proper books of account have been kept by the Bank, the financial statements are in agreement therewith and the transactions that have come under my notice have been within the statutory powers of the Bank.

Yours very truly,

G. I. Craig, C.A.,
of Price Waterhouse & Co.
Montreal, May 10, 1976.

FEDERAL BUSINESS DEVELOPMENT BANK—*Continued*

STATEMENT OF OPERATIONS FOR THE SIX MONTHS FROM INCEPTION TO MARCH 31, 1976

FINANCIAL SERVICES	
INCOME:	
Interest	$67,158,431
Sundry	1,498,463
	68,656,894
EXPENSES:	
Salaries and employee benefits	12,254,269
Staff travel and transfers	969,494
Rental and other expenses—leased premises	1,611,161
Depreciation of fixed assets	306,662
Publicity	547,709
Telephone, telex and telegrams	490,141
Office supplies and expenses	535,071
All other operating expenses	795,261
Total operating expenses	17,509,768
Less: Charged to Management Services	401,031
Net operating expenses	17,108,737
Interest on term debt (including amortization of discount and premium on debentures)	42,130,950
Allowance for doubtful accounts	5,799,005
	65,038,692
Balance of income transferred to retained earnings	$ 3,618,202

MANAGEMENT SERVICES	
Salaries and employee benefits	$ 462,345
Staff travel and transfers	56,968
Rental and other expenses—leased premises	50,335
Publicity	85,768
Office supplies and expenses	26,893
Training Seminars	213,035
Training and Information Services publications	146,403
CASE counselling fees	205,280
All other operating expenses	121,479
	$ 1,368,506
Charged by Financial Services	401,031
Total expenditures	$ 1,769,537
Less: Revenue from CASE counselling, Training Seminar registration, etc.	69,233
Amount recovered from the Department of Industry, Trade and Commerce Vote 70B	$ 1,700,304
Total expenditures were incurred as follows:	
Management Counselling	$ 412,202
Management Training	333,688
Information Services	306,594
Administration	250,739
Capital expenditures	65,283
	1,368,506
Charged by Financial Services	401,031
	$ 1,769,537

STATEMENT OF RETAINED EARNINGS FOR THE SIX MONTHS FROM INCEPTION TO MARCH 31, 1976

Balance, acquired from Industrial Development Bank at beginning of period	$37,740,116
Balance of income for the period	3,618,202
Balance, end of period	$41,358,318

STATEMENT OF ALLOWANCE FOR DOUBTFUL ACCOUNTS FOR THE SIX MONTHS FROM INCEPTION TO MARCH 31, 1976

Balance, beginning of period	$26,800,000
Add:	
Recovery of amounts previously written off	72,818
Allowance for doubtful accounts for the period	5,799,005
	32,671,823
Less:	
Bad debts written off	1,671,823
Balance, end of period	$31,000,000

STATEMENT OF CHANGES IN CASH POSITION FOR THE SIX MONTHS FROM INCEPTION TO MARCH 31, 1976

SOURCE OF CASH:	
Loans from Canada	$108,000,000
Capital paid in by Canada	10,000,000
Repayments by borrowers	95,654,329
	213,654,329
Net income	3,618,202
Items not requiring an outlay of cash—	
Increment in allowance for doubtful accounts	4,200,000
Depreciation of fixed assets	306,662
Net changes in accrued interest	21,568,234
Cash provided from operations	29,693,098
	$243,347,427
APPLICATION OF CASH:	
Disbursements to borrowers	197,422,961
Repayment of maturing debentures	39,500,000
Other	719,874
	237,642,835
Net increase in cash position	5,704,592
Increase in cash and Government of Canada Treasury Bills	$ 7,326,909
Deduct:	
Increase in cheques outstanding	1,622,317
	$ 5,704,592

FEDERAL BUSINESS DEVELOPMENT BANK—*Concluded*

NOTES TO FINANCIAL STATEMENTS

1. Significant Accounting Policies:

   Loans and Investments
   Loans and Investments are recorded as assets when disbursed. Each loan remains as an asset until it is repaid or until realization of its security. Each investment remains as an asset until it is sold or written off. Losses on loans or investments are provided for as described in the following paragraph.

   Allowance for doubtful accounts
   A charge against profits is made to cover amounts written off on loans or investments during the period. In addition, a reserve is established to provide for future losses. This reserve includes a component which, on the basis of historical loss experience, covers future losses not yet identified, and also a component to provide for specifically identified probable losses.

   Revenue recognition
   Interest on loans is recorded as income on an accrual basis except that interest is not accrued on loans where the Bank has taken possession of the assets pledged as security.

2. Amounts not disbursed at March 31, 1976 on loans and investments authorized were approximately $121,000,000 ($135,000,000 on October 2, 1975).

3. The Bank is contingently liable as guarantor of loans aggregating $196,250.

4. Debentures issued to and held by the Bank of Canada at March 31, 1976 were as follows:

Rate	Maturities by Fiscal Year (in thousands of dollars)						
%	1977	1978	1979	1980	1981	1982	Total
6-6⅞	$ 39,800	$ 66,800	$ 6,000	$	$	$	$ 112,600
7-7⅞	45,500	71,700	127,800	78,400	51,400	44,200	419,000
8-8⅞	67,200	10,700	15,400	70,400	40,000	39,800	243,500
9-9⅞	19,000	22,400	22,300	22,300	79,600	47,600	213,200
	$ 171,500	$ 171,600	$ 171,500	$ 171,100	$ 171,000	$ 131,600	$ 988,300

5. Notes held by Canada at March 31, 1976 were as follows:

Rate	Maturities by Fiscal Year (in thousands of dollars)						
%	1977	1978	1979	1980	1981	1982 through 1984	Total
8-8⅞	$ 12,000	$ 4,000	$ 3,000	$ 2,000	$ 3,000	$ 3,000	$ 27,000
9-9⅞		10,000	10,000	11,000	11,000	39,000	81,000
	$ 12,000	$ 14,000	$ 13,000	$ 13,000	$ 14,000	$ 42,000	$ 108,000

6. As at March 31, 1976 the Bank had fourteen directors and nine senior officers. Remuneration of $27,875 was paid to the nine directors selected from outside the public service of Canada. Remuneration of $207,387 was paid to the senior officers. One senior officer is also a director.

FRESHWATER FISH MARKETING CORPORATION

(Established by the Freshwater Fish Marketing Act)

BALANCE SHEET AS AT APRIL 30, 1975

ASSETS	1975	1974
Current Assets:		
Cash	$ 434,895	$ 850
Advances to agents	116,543	298,820
Accounts receivable—		
Trade	2,187,773	1,814,057
Other	86,742	417,049
Grant receivable		77,478
Mortgage receivable within one year	16,830	
Inventory, at lower of cost or net realizable value—		
Fish	3,260,000	3,046,000
Packaging material and parts	503,164	341,082
Prepaid expense	22,686	28,781
Total Current Assets	6,628,633	6,024,117
Mortgage loan receivable (Note 2)	87,500	
Less: Receivable within one year	16,830	
	70,670	
Fixed Assets		
Land, buildings and equipment, at cost less accumulated depreciation (Note 3)	5,380,209	5,546,435
Unamortized leasehold improvements (Note 4)	368,675	396,921
Total Fixed Assets	5,748,884	5,943,356
	$12,448,187	$11,967,473

LIABILITIES	1975	1974
Current Liabilities:		
Bank overdraft	$	$ 1,143,408
Accounts payable	611,685	555,601
Due to agents—fish purchases	79,340	95,018
Accrued interest payable	536,370	218,896
Due to Fisheries Prices Support Board		1,103,225
Long-term debt to be repaid within one year		224,661
Loans from Canada under section 17 of the Act (Note 5)	11,794,158	9,730,334
Total Current Liabilities	13,021,553	13,071,143
Surplus (Deficit)		
Contributed Surplus (Note 6)	515,752	387,388
Deficit (Note 7)	(1,089,118)	(1,491,058)
	(573,366)	(1,103,670)
	$12,448,187	$11,967,473

The accompanying notes are an integral part of the financial statements.

Approved by the Board:

A. H. VALGARDSON
Director

F. J. DOUCET
Director

I have examined the above balance sheet and the related statements of operations and deficit and have reported thereon under date of July 17, 1975 to the Minister of State for Fisheries.

J. J. MACDONELL
Auditor General of Canada

STATEMENT OF OPERATIONS FOR THE YEAR ENDED APRIL 30, 1975

	1975	1974
Sales	$18,683,200	$15,947,206
Cost of sales	16,653,438	14,258,705
Gross margin	2,029,762	1,688,501
Selling and administrative expense		
Interest	955,329	486,943
Salaries and employee benefits	447,730	351,906
Travel	48,119	49,275
Communications	47,179	49,438
Publicity	39,968	18,184
Office equipment rental and repairs	35,420	29,300
Office supplies	31,743	31,296
Bad debt expense	24,422	121,959
Meetings and fees	15,107	13,292
Professional services	11,695	3,642
Insurance	3,228	2,891
Other administrative expenses	34,779	42,768
	1,694,719	1,200,894
Income from operations	335,043	487,607
Excess of insurance proceeds over net book value of fixed assets destroyed by fire		228,503
Net income for the year	$ 335,043	$ 716,110

The accompanying notes are an integral part of the financial statements.

STATEMENT OF DEFICIT FOR THE YEAR ENDED APRIL 30, 1975

	1975	1974
Deficit, beginning of year	$ 1,491,058	$ 1,686,416
Deduct:		
Payments received in respect of prior years' operating losses (Note 7)	150,000	150,000
Net income for the year	335,043	716,110
	485,043	866,110
	1,006,015	820,306
Add:		
Additional payment to fishermen	83,103	670,752
Deficit, end of year	$ 1,089,118	$ 1,491,058

The accompanying notes are an integral part of the financial statements.

FRESHWATER FISH MARKETING CORPORATION—*Continued*

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED APRIL 30, 1975

1. Accounting policy

Depreciation

The cost of fixed assets is written off by depreciation charges over the estimated useful lives of the assets on the following basis:

Buildings		40 year	straight line
Equipment	—Plant	20%	declining balance
	—Mobile	30%	declining balance
Packer Vessel		15 year	straight line

Inventory valuation

Inventory is valued at the lower of cost or net realizable value. Cost is calculated on a first-in first-out basis.

2. Mortgage loan receivable

The loan, which bears interest at a rate of 10% per annum, is secured by a chattel mortgage and is subject to consecutive monthly blended payments of $1,048 until May 1, 1984.

3. Land, buildings and equipment

At April 30, 1975 the fixed assets and related accumulated depreciation were as follows:

	Cost	Accumulated Depreciation	Net
Land	$ 236,766	$	$ 236,766
Buildings	4,164,839	354,628	3,810,211
Equipment	2,084,736	969,049	1,115,687
Packer vessel	234,300	62,480	171,820
Construction in progress	45,725		45,725
	$ 6,766,366	$ 1,386,157	$ 5,380,209

4. Unamortized leasehold improvements

The Corporation has spent $1,208,319 on land and a processing plant constructed for the Department of Indian Affairs and Northern Development at Hay River, N.W.T. Under a twenty-year agreement dated July 1, 1972 the Department has leased this property back to the Corporation for $1 a year. The Corporation has received $850,000 from the Department and the balance of $358,319 is being amortized as a leasehold improvement over the term of the lease.

5. Loans from Canada

These loans, secured by promissory notes, are made under section 17 of the Act. At April 30, 1975, the outstanding loans included the following:

Purpose	Amount	Interest rate
Working capital loans	$ 6,800,000	9 5/16%
	731,685	9%
	7,531,685	
Fixed asset loans	4,262,473	4 7/8%
	$11,794,158	

By their terms the loans are repayable on demand. Repayments of working capital loans are made within one year from the date the loan was granted. In general, fixed asset loans are repaid in amounts equal to the sum of the provision for depreciation on all fixed assets and proceeds derived from fixed asset transactions.

6. Contributed surplus

During the year the Corporation received an additional $128,364 on the grant from the Department of Regional Economic Expansion towards the construction of the Corporation's Transcona plant.

7. Deficit

Contributions of $3,000,000 towards the operating losses incurred by the Corporation in 1971-72 and 1972-73 have been requested from the Federal and participating Provincial and Territorial governments. Of this amount, $1,500,000 has been received from Canada, $150,000 from the Northwest Territories, $150,000 from Ontario and $150,000 from Alberta. These amounts have been credited to deficit in the year in which they were received.

8. Comparative figures

Insurance expense of $48,567 for the year ended April 30, 1974 has been included in cost of sales to conform to classifications used for the year ended April 30, 1975. This reclassification has no effect on the income for 1974.

9. Contingent liabilities

The Corporation has entered into an agreement with one of its agents, Co-operative Fisheries Limited, guaranteeing that Co-operative Fisheries Limited will have a net income of at least $75,000 for their year ending October 31, 1975. Until audited financial statements of Co-operative Fisheries Limited for the year ending October 31, 1975 are received, the amount of payments which may be required under this guarantee will not be known.

10. Supplementary information

During the year remuneration paid to directors as directors was $4,250 and remuneration paid to officers was $56,500. The Corporation has eleven directors and two officers; one officer is also a director.

Depreciation and amortization recorded during the year was $395,364.

FRESHWATER FISH MARKETING CORPORATION—*Concluded*

AUDITOR GENERAL OF CANADA

Ottawa, Ontario,
July 17, 1975.

THE HONOURABLE ROMÉO LEBLANC, P.C., M.P.,
MINISTER OF STATE FOR FISHERIES,
OTTAWA, ONTARIO.

Dear Mr. LeBlanc,

I have examined the balance sheet of the Freshwater Fish Marketing Corporation as at April 30, 1975 and the statements of operations and deficit for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements give a true and fair view of the financial position of the Corporation as at April 30, 1975 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada.

GREAT LAKES PILOTAGE AUTHORITY, LTD.

(Incorporated under the Canada Corporation Act)

BALANCE SHEET AS AT DECEMBER 31, 1975

ASSETS	1975	1974
Current assets		
Cash and short-term deposits	$ 688,890	$ 937,552
Due from Canada in respect of parliamentary appropriations	146,888	
Accounts receivable	386,426	374,187
	1,222,204	1,311,739
Capital assets at cost	77,512	77,190
Less: accumulated depreciation	21,961	16,249
	55,551	60,941
	$ 1,277,755	$ 1,372,680

LIABILITIES	1975	1974
Current liabilities		
Accounts payable and accured liabilities	$ 1,185,611	$ 1,179,434
Due to Canada in respect of parliamentary appropriations		15,805
Deferred collections (Note 3)	35,093	115,000
	1,220,704	1,310,239
Provision for termination benefits (Note 2)	520,000	460,000
	1,740,704	1,770,239
EQUITY OF CANADA		
Capital stock:		
Authorized—50 shares of $100 par value		
Issued—15 shares fully paid	1,500	1,500
Residual value of capital assets financed from parliamentary appropriations	55,551	60,941
Deduct: Deficit	520,000	460,000
	(462,949)	(397,559)
	$ 1,277,755	$ 1,372,680

The accompanying notes are an integral part of the financial statements.

Approved by the Board:

F. JACKSON
Director

L. E. BELAND
Director

STATEMENT OF DEFICIT
FOR THE YEAR ENDED DECEMBER 31, 1975

	1975	1974
Balance at beginning of year		
As previously reported		
Provision for termination benefits (Note 2)	$ 460,000	$ 340,000
As restated	460,000	340,000
Net loss for year	1,304,134	2,202,885
	1,764,134	2,542,885
Less:		
Recovered from parliamentary appropriations	1,238,155	2,077,019
Adjustment to residual value of capital assets financed from parliamentary appropriations	5,979	5,866
Balance at end of year	$ 520,000	$ 460,000

The accompanying notes are an integral part of the financial statements.

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1975

	1975	1974
Income:		
Pilotage charges	$ 3,538,172	$ 2,562,984
Miscellaneous dispatching income	95,092	24,003
Interest and other income	29,632	23,861
	3,662,896	2,610,848
Expenditures:		
Pilots' fees, salaries and benefits	3,848,599	3,814,005
Staff salaries and benefits	451,034	372,040
Pilot boats	211,292	179,360
Transportation and travel	216,808	178,724
Professional and special services	49,142	38,292
Rentals	26,071	25,360
Communication	32,133	23,815
Repairs and maintenance	6,544	10,979
Utilities, materials and supplies	8,976	10,123
Depreciation	5,979	5,866
Provision for termination benefits	110,452	155,169
	4,967,030	4,813,733
Net loss for year	$ 1,304,134	$ 2,202,885

The accompanying notes are an integral part of the financial statements.

GREAT LAKES PILOTAGE AUTHORITY, LTD.—*Continued*

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1975

	1975	1974
Source of funds		
Parliamentary appropriations	$1,238,744	$2,081,561
Application of funds		
Loss on operations	1,304,134	2,202,885
Items not requiring funds		
Provision for termination benefits	110,452	155,169
Depreciation	5,979	5,866
	1,187,703	2,041,850
Payment of termination benefits	50,452	35,169
Additions to fixed assets	589	4,542
	1,238,744	2,081,561
Increase in working capital during year		
Working capital beginning of year	1,500	1,500
Working capital end of year	$ 1,500	$ 1,500

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 1975

1. Accounting policy

The Great Lakes Pilotage Authority was established on February 1, 1972 pursuant to the Pilotage Act. It is the practice that, until the revenue for pilotage charges is sufficient to permit the Authority to operate on a self-sustaining basis, any deficit, including capital expenditure, is to be recovered from parliamentary appropriations provided for that purpose. Accordingly, the excess of net expenditure over amounts received from parliamentary appropriations is recorded as current assets; amounts received from appropriations in excess of the deficit are shown under current liabilities.

The cost of capital assets entrusted to the Authority in 1972 represents their original cost less accumulated depreciation to that date. Additions since that date have been recorded at cost. Equity of Canada has been credited with the cost of capital assets.

Depreciation of capital assets is calculated on a straight-line basis over the anticipated useful lives of the assets. Although charged in the Statement of Operations, depreciation is not recovered from parliamentary appropriations and therefore reduces the Equity of Canada to reflect the residual value of capital assets.

The Statement of Operations is prepared on an accrual basis except in respect of deferred collections (see Note 3).

2. Termination benefits

During 1975 the Authority adopted the policy of recording in its accounts a provision for termination benefits accruing to employees. This accounting policy was applied retroactively and resulted in increasing the loss on operations for 1974 by $120,000 over the amount previously reported. For years prior to 1974 operating losses increased by $340,000 and the deficit at December 31, 1973 was increased by that amount. Previously the Authority had expensed actual payments in the year of termination or retirement.

3. Deferred collections

Accounts receivable include an estimated amount of $35,000 ($115,000 in 1974) arising from pilotage services accounted for at the despatching office of the United States pilot corporation at Duluth, Minnesota. Due to the lack of precise accounting information from the United States pilot corporation, the amount receivable and the date of collection cannot be determined and because of these uncertainties, these amounts are not included in income but are shown as a deferred collection on the Balance Sheet.

4. Contingent liability

Under provisions of the Pilotage Act contract pilots may choose to become employees of the Authority and become entitled to count service prior to becoming employed as pensionable under the Public Service Superannuation Plan. Certain pilots have exercised their option to become employees and have elected to purchase pensions in respect of past services. These elections have created an obligation to make employer contributions in respect of past service. The Authority is of the opinion that any such liability rests with the Crown and that the Authority will not be required to meet these obligations. Accordingly, no provision has been reflected in the accounts for these pension contributions estimated at $560,000 at December 31, 1975. A further contingent liability of $900,000 exists in respect of possible future elections by pilots.

5. Remuneration of directors and officers

Expense includes remuneration of directors as directors, $3,248 (1974—$3,750), and remunerations of officers as officers, $47,566 (1974—$31,244). The Authority has seven directors and six officers. Two officers are also directors.

GREAT LAKES PILOTAGE AUTHORITY, LTD.—*Concluded*

AUDITOR GENERAL OF CANADA

Ottawa, Ontario
March 19, 1976

THE HONOURABLE OTTO E. LANG, P.C., M.P.,
MINISTER OF TRANSPORT,
OTTAWA, ONTARIO.

Dear Mr. Lang,

I have examined the balance sheet of Great Lakes Pilotage Authority, Ltd. as at December 31, 1975 and the statements of operations, deficit and changes in financial position for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

As explained in Note 3 to the financial statements, the Authority reports certain amounts as income at the time collections are made and not when services are rendered. This practice resulted in overstating by $35,000 both current liabilities and deficit at December 31, 1975. The corresponding amount at December 31, 1974 was $115,000. Accordingly, the net loss for 1975 was understated by $80,000.

As explained in Note 4 to the financial statements, the Authority contends that it is not responsible for making certain pension contributions, which may total $1,460,000, in respect of services rendered by contract pilots prior to their becoming employees.

In my opinion, except for the effect of failing to report certain income when services are rendered and subject to the Authority not being held liable for the cost of certain past service pension contributions, both described in the preceding paragraphs, these financial statements give a true and fair view of the financial position of the Great Lakes Pilotage Authority, Ltd. as at December 31, 1975 and the results of its operations and the changes in financial position for the year then ended, in accordance with generally accepted accounting principles which, after giving retroactive effect to the change described in Note 2 to the financial statements, have been applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Great Lakes Pilotage Authority, Ltd., the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada.

INDUSTRIAL DEVELOPMENT BANK

STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 1975
(with comparative figures for 1974)

ASSETS	1975	1974
Government of Canada Treasury Bills	$ 11,869,083	$ 8,493,808
Loans and investments (note 1)	1,175,233,960	987,344,549
Interest due and accrued	7,923,933	5,692,856
	1,183,157,893	993,037,405
Less: Allowance for doubtful accounts	26,800,000	22,800,000
	1,156,357,893	970,237,405
Liability of others on guarantees and underwriting agreements (as per contra)	190,250	223,000
Fixed assets, at cost less accumulated depreciation	1,968,686	1,471,105
Other assets	425,665	340,078
	$ 1,170,811,577	$ 980,765,396

LIABILITIES	1975	1974
Cheques outstanding, less cash	$ 14,309,212	$ 12,677,422
Accrued interest on debentures	30,084,988	24,756,868
Other liabilities	1,309,891	1,126,764
	45,704,091	38,561,054
Liability under guarantees and underwriting agreements (as per contra)	190,250	223,000
Debentures outstanding (note 2)	1,007,300,000	837,300,000
Debenture premium and discount less amortization	1,877,120	388,196
	1,009,177,120	837,688,196
CAPITAL AND RESERVE FUND		
Capital:		
Authorized—		
1,250,000 shares of a par value of $100 each		
Issued and outstanding—		
780,000 shares (710,000 shares in 1974)	78,000,000	71,000,000
Reserve fund	37,740,116	33,293,146
	115,740,116	104,293,146
	$ 1,170,811,577	$ 980,765,396

NOTES TO FINANCIAL STATEMENTS

1. Amounts not disbursed at September 30, 1975 on loans and investments authorized were approximately $135,000,000 ($150,000,000 at September 30, 1974).

2. Debentures issued to and held by the Bank of Canada at September 30, 1975 were as follows:

Maturities by fiscal year (in thousands of dollars)

Rate %	1976	1977	1978	1979	1980	1981	Total
5-5⅞	$ 2,200	$	$	$	$	$	$ 2,200
6-6⅞	21,300	47,700	51,000				120,000
7-7⅞	45,600	67,800	81,600	113,300	56,500	83,200	448,000
8-8⅞	62,700	32,600	15,400	35,800	74,600	39,800	260,900
9-9⅞	34,300	19,000	19,000	18,900	41,500	43,500	176,200
	$166,100	$167,100	$167,000	$168,000	$172,600	$166,500	$1,007,300

R. L. McLEAN
Controller

G. K. BOUEY
President

AUDITORS' REPORT

We have examined the statement of assets and liabilities of the Industrial Development Bank as at September 30, 1975 and the statements of income and expense and of reserve fund for the year then ended. Our examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as we considered necessary in the circumstances.

In our opinion these financial statements present fairly the financial position of the Bank as at September 30, 1975 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

PAUL-ANDRÉ MICHAUD, C.A.
of Samson, Bélair & Partners

G. I. CRAIG, C.A.
of Price Waterhouse & Co.

Ottawa, November 14, 1975

INDUSTRIAL DEVELOPMENT BANK—*Continued*

INCOME AND EXPENSES
YEAR ENDED SEPTEMBER 30, 1975
(with comparative figures for 1974)

	1975	1974
INCOME:		
Interest	$113,590,530	$ 84,398,024
Sundry	1,886,188	1,919,197
	115,476,718	86,317,221
EXPENSES:		
Salaries	18,833,802	15,003,451
Pension fund, unemployment insurance and group insurance	2,341,523	2,314,443
Other staff expenses	545,898	445,434
Investigation and supervision expenses	367,964	296,929
Travel and transfer expenses	1,435,548	1,326,816
Rental and other costs—leased premises	2,583,574	1,901,990
Depreciation of fixed assets	557,744	433,224
Advertising	38,155	93,697
Other public information	796,421	734,426
Telephone and telegrams	757,125	596,486
Office supplies and expenses	1,338,039	857,934
Directors' fees	9,968	11,636
Auditors' fees and expenses	44,030	30,904
All other operating expenses	323,915	201,382
Total operating expenses	29,973,706	24,248,752
Interest on debentures (including amortization of discount and premium)	73,424,694	54,845,696
Allowance for doubtful accounts	7,631,348	4,559,539
	111,029,748	83,653,987
Balance of income transferred to reserve fund	$ 4,446,970	$ 2,663,234

RESERVE FUND

STATEMENT OF RESERVE FUND
YEAR ENDED SEPTEMBER 30, 1975
(with comparative figures for 1974)

	1975	1974
Balance, beginning of year	$33,293,146	$30,629,912
Balance of income for the year	4,446,970	2,663,234
Balance, end of year	$37,740,116	$33,293,146

ALLOWANCE FOR DOUBTFUL ACCOUNTS

STATEMENT OF ALLOWANCE FOR DOUBTFUL ACCOUNTS
YEAR ENDED SEPTEMBER 30, 1975
(with comparative figures for 1974)

	1975	1974
Balance, beginning of year	$22,800,000	$20,500,000
Add:		
Recovery of amounts previously written off	104,649	85,935
Allowance for doubtful accounts for the year	7,631,348	4,559,539
	7,735,997	4,645,474
	30,535,997	25,145,474
Less:		
Bad debts written off	3,735,997	2,345,474
Balance, end of year	$26,800,000	$22,800,000

INDUSTRIAL DEVELOPMENT BANK—*Continued*

STATEMENT OF ASSETS AND LIABILITIES AS AT OCTOBER 1, 1975
(with comparative figures for September 30, 1975)

ASSETS	October 1 1975	September 30 1975
Government of Canada Treasury Bills	$ 11,869,083	$ 11,869,083
Loans and investments (note 2)	1,175,233,960	1,175,233,960
Interest due and accrued	7,923,933	7,923,933
	1,183,157,893	1,183,157,893
Less: Allowance for doubtful accounts	26,800,000	26,800,000
	1,156,357,893	1,156,357,893
Liability of others on guarantees and underwriting agreements (as per contra)	190,250	190,250
Fixed assets, at cost less accumulated depreciation	1,968,686	1,968,686
Other assets	425,665	425,665
	$ 1,170,811,577	$ 1,170,811,577

LIABILITIES	October 1 1975	September 30 1975
Cheques outstanding, less cash (note 1)	$ 13,316,112	$ 14,309,212
Accrued interest on debentures (note 1)	9,608,738	30,084,988
Other liabilities	1,309,891	1,309,891
	24,234,741	45,704,091
Liability under guarantees and underwriting agreements (as per contra)	190,250	190,250
Debentures outstanding (notes 1 and 3)	1,027,800,000	1,007,300,000
Debenture premium and discount less amortization (note 1)	1,846,470	1,877,120
	1,029,646,470	1,009,177,120
CAPITAL AND RESERVE FUND		
Capital:		
Authorized—		
1,250,000 shares of a par value of $100 each		
Issued and outstanding—		
790,000 shares (780,000 shares at September 30, 1975) (note 1)	79,000,000	78,000,000
Reserve fund	37,740,116	37,740,116
	116,740,116	115,740,116
	$ 1,170,811,577	$ 1,170,811,577

G. K. BOUEY
President

R. L. McLEAN
Controller

AUDITORS' REPORT

As auditors of the Industrial Development Bank we have examined its financial statements as at September 30, 1975 and have reported thereon under date of November 14, 1975. Our examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as we considered necessary in the circumstances.

We have also examined the statement of assets and liabilities of the Industrial Development Bank as at October 1, 1975 which, as explained in Note 1, has been prepared to reflect certain transactions occurring on that date, and have made such additional tests of records as we considered necessary.

In our opinion this statement of assets and liabilities presents fairly, on the basis described above, the closing financial position of the Bank as at October 1, 1975.

PAUL-ANDRÉ MICHAUD, C.A.
of Samson, Bélair & Partners

G. I. CRAIG, C.A.
of Price Waterhouse & Co.

Ottawa, November 14, 1975

INDUSTRIAL DEVELOPMENT BANK—*Concluded*

NOTES TO STATEMENT OF ASSETS AND LIABILITIES AS AT OCTOBER 1, 1975

1. The attached statement of assets and liabilities is based on the audited financial statements of the Industrial Development Bank as at September 30, 1975. It represents the financial position of the Bank as at the close of business on October 1, 1975, as shown by the books of account of the Bank, after giving effect to the following transactions which took place on October 1, 1975:

(a) The issue of 10,000 shares of a par value of $100 each amounting to $1,000,000 to the Bank of Canada for cash.

(b) The issue of the following debentures of a face value of $64,700,000 to the Bank of Canada for $64,669,350 cash:

Rate	Maturity	Face value
8⅞%	October 1, 1976	$ 3,500,000
9%	October 1, 1977	3,400,000
9%	October 1, 1978	3,400,000
9%	October 1, 1979	3,400,000
9%	October 1, 1980	3,400,000
9⅛%	October 1, 1981	47,600,000

(c) The payment by the Bank of Canada of $1,734,967 of Industrial Development Bank cheques outstanding at September 30, 1975 which were presented for payment on October 1, 1975.

(d) The redemption on maturity of debentures having a face value of $44,200,000.

(e) The payment of $20,476,250 representing interest due October 1, 1975 on debentures held by the Bank of Canada.

In preparation for the transfer of the assets, liabilities and operations of the Bank to the Federal Business Development Bank as at the close of business on October 1, 1975, no entries other than the above were made in the Bank's books of account on that day. It was not considered necessary to make for that one day accruals for revenues and expenses since these were not considered to be of significance in relation to the financial position of the Bank.

2. Amounts not disbursed at October 1, 1975 on loans and investments authorized were approximately $135,000,000 ($135,000,000 at September 30, 1975).

3. Debentures issued to and held by the Bank of Canada at October 1, 1975 were as follows:

Rate	Maturities by fiscal year (in thousands of dollars)							
%	1976	1977	1978	1979	1980	1981	1982	Total
5-5⅞	$ 2,200							$ 2,200
6-6⅞	19,400	47,700	51,000					118,100
7-7⅞	33,100	67,800	81,600	113,300	56,500	83,200		435,500
8-8⅞	41,800	36,100	15,400	35,800	74,600	39,800		243,500
9-9⅞	25,400	19,000	22,400	22,300	44,900	46,900	47,600	228,500
	$ 121,900	170,600	170,400	171,400	176,000	169,900	47,600	$ 1,027,800

LAURENTIAN PILOTAGE AUTHORITY

(Incorporated under the Pilotage Act)

BALANCE SHEET AS AT DECEMBER 31, 1975

ASSETS	1975	1974
Current assets		
Cash and short-term deposits	$ 1,046,595	$ 412,333
Due from Canada in respect of parliamentary appropriations		134,068
Accounts receivable	1,960,142	1,322,010
	3,006,737	1,868,411
Capital assets at cost	276,201	272,790
Less: accumulated depreciation	142,144	104,277
	134,057	168,513
	$ 3,140,794	$ 2,036,924

LIABILITIES	1975	1974
Current liabilities		
Accounts payable and accrued liabilities	$ 2,271,360	$ 1,868,411
Due to Canada		
In respect of parliamentary appropriations	310,377	
Advance from Treasury Board Contingency Vote 5	425,000	
	3,006,737	1,868,411
Provision for termination benefits (Note 2)	190,000	175,000
	3,196,737	2,043,411
EQUITY OF CANADA		
Residual value of capital assets financed from parliamentary appropriations	134,057	168,513
Deficit	190,000	175,000
	(55,943)	(6,487)
	$ 3,140,794	$ 2,036,924

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Authority:

PAUL BAILLY
Chairman

YVON MATTE
Member

STATEMENT OF DEFICIT
FOR THE YEAR ENDED DECEMBER 31, 1975

	1975	1974
Balance at beginning of year		
As previously reported		
Provision for termination benefits (Note 2)	$ 175,000	$ 127,000
As restated	175,000	127,000
Net loss for the year	521,776	2,109,336
	696,776	2,236,336
Less:		
Recovered from parliamentary appropriations	413,144	1,955,606
Services provided free of charge	55,765	68,345
Adjustment to residual value of capital assets financed from parliamentary appropriations	37,867	37,385
Balance at end of year	$ 190,000	$ 175,000

The accompanying notes are an integral part of the financial statements.

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1975

	1975	1974
Income:		
Pilotage charges	$ 10,385,695	$ 7,430,909
Interest and other income	44,076	37,574
	10,429,771	7,468,483
Expenses:		
Pilots' fees, salaries and benefits	8,596,053	7,076,973
Pilot boats	960,914	768,237
Staff salaries and benefits	852,354	832,062
Professional and special services	160,975	203,025
Rentals	76,425	90,312
Allowance for doubtful accounts	74,188	378,922
Communication	64,020	71,139
Utilities, materials and supplies	41,107	25,324
Transportation and travel	37,578	27,520
Provision for termination benefits (Note 2)	32,865	50,906
Repairs and maintenance	22,807	18,535
Other	32,261	34,864
	10,951,547	9,577,819
Net loss for the year	$ 521,776	$ 2,109,336

The accompanying notes are an integral part of the financial statements.

LAURENTIAN PILOTAGE AUTHORITY—*Continued*

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1975

	1975	1974
Source of funds		
Parliamentary appropriations	$ 416,555	$ 1,958,625
Application of funds		
Loss on operations	$ 521,776	$ 2,109,336
Items not requiring funds		
Provision for termination benefits	32,865	50,906
Depreciation	37,867	37,385
Services provided without charge	55,765	68,345
	395,279	1,952,700
Payment of termination benefits	17,865	2,906
Additions to fixed assets	3,411	3,019
	$ 416,555	$ 1,958,625

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 1975

1. Accounting policy

The Laurentian Pilotage Authority was established on February 1, 1972 pursuant to the Pilotage Act. It is the practice that, until the revenue for pilotage charges is sufficient to permit the Authority to operate on a self-sustaining basis, the excess of expenditures over revenues, is to be recovered from parliamentary appropriations provided for that purpose. Accordingly, the excess of net expenditure over amounts received from parliamentary appropriations is recorded as current assets; amounts received from appropriations in excess of the deficit are shown under current liabilities.

The cost of capital assets entrusted to the Authority in 1972 represents their original cost less accumulated depreciation to that date. Additions since that date have been recorded at cost. Equity of Canada has been credited with the cost of capital assets.

Depreciation of capital assets is calculated on a straight-line basis over the anticipated useful lives of the assets. Although charged in the Statement of Operations, depreciation is not recovered from parliamentary appropriations and therefore reduces Equity of Canada to reflect the residual value of capital assets.

An estimate of rent for office space provided without charge by a government department is included in expenditure and credited to the Deficit Account.

2. Termination benefits

During 1975 the Authority adopted the policy of recording in its accounts a provision for termination benefits accruing to employees. Previously the Authority had expensed actual payments in the year of termination or retirement. This change in accounting policy was applied retroactively to February 1, 1972 and included a provision for benefits accruing to employees transferred to the Authority. Accordingly, the loss on operations for 1974 has been increased by $48,000 over the amount previously reported; for years prior to 1974 operating losses increased by $127,000 of which $84,000 was the portion applicable to employees transferred to the Authority on its inception at February 1, 1972.

3. Contingent liabilities

Under provisions of the Pilotage Act contract pilots may choose to become employees of the Authority and become entitled to count service prior to becoming an employee as pensionable under the Public Service Superannuation Plan. Certain pilots have exercised their option to become employees and have elected to purchase pensions in respect of past services. These elections have created an obligation to make employer contributions in respect of past service. The Authority is of the opinion that any such liability rests with the Crown and that the Authority will not be required to meet these obligations. Accordingly, no provision has been reflected in the accounts for these pension contributions estimated at $360,000 at December 31, 1975. A further contingent liability for $265,000 exists in respect of possible future elections by employee pilots. With respect to the 214 remaining contract pilots the contingent liability has not been determined.

A claim of approximately $3,377,000 has been filed against the Authority and two other parties following a shipping accident in 1973. However the plaintiff has since advised that he intends to withdraw his claim against the Authority, but at time of finalizing the Financial Statements the Court had not yet been notified.

Claims aggregating approximately $250,000 in respect of contractual and employee agreements have also been received by the Authority. The Authority feels that its position is defensible and that the final outcome of these claims should not result in any material payments.

Charges for certain pilotage services rendered from 1973 to 1975 amounting to $465,380 are in dispute. While court judgements rendered have been essentially in favour of the Authority, appeals have been filed with the courts and are yet to be heard. In addition, charges for similar pilotage services not specifically in dispute amount to $500,000. The Authority believes it has a meritorious defence and believes that adequate provision for any loss related to this action has been included in its estimate of doubtful accounts.

4. Remuneration of directors and officers

Expense includes remuneration of directors as directors, $9,250 (1974—$8,300), and remuneration of officers as officers, $100,725 (1974—$88,588). The Authority has seven directors and four officers. Two officers are also directors.

5. Comparative figures

The presentation of the 1974 comparative figures has been amended to conform to the 1975 format.

LAURENTIAN PILOTAGE AUTHORITY—*Concluded*

AUDITOR GENERAL OF CANADA

Ottawa, Ontario
March 19, 1976

THE HONOURABLE OTTO E. LANG, P.C., M.P.,
MINISTER OF TRANSPORT,
OTTAWA, ONTARIO

Dear Mr. Lang,

I have examined the balance sheet of Laurentian Pilotage Authority as at December 31, 1975 and the statements of operations, deficit and changes in financial position for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

As explained in Note 3 to the financial statements, the Authority disputes certain claims and contends that it is not responsible for making certain pension contributions, which may exceed $360,000, in respect of services rendered by contract pilots prior to their becoming employees.

In my opinion, subject to the Authority succeeding in defending against certain claims and not being held liable for the cost of certain past service pension contributions, described in the preceding paragraph, these financial statements give a true and fair view of the financial position of the Laurentian Pilotage Authority, as at December 31, 1975 and the results of its operations and the changes in financial position for the year then ended, in accordance with generally accepted accounting principles which, after giving retroactive effect to the change described in Note 2 to the financial statements, have been applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Laurentian Pilotage Authority, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada

NATIONAL ARTS CENTRE CORPORATION
(*Established by the National Arts Centre Act*)

BALANCE SHEET AS AT MARCH 31, 1976

	1976	1975		1976	1975
ASSETS			LIABILITIES		
Cash	$ 419,755	$ 372,774	Accounts payable and accrued liabilities	$ 870,024	$ 780,969
Accounts receivable (Note 3)	218,481	219,776	Payroll deductions and sales tax	211,068	153,574
Grants receivable	110,500	172,618	Deferred income (Note 6)	568,430	392,750
Advances to performing companies and artists under contract and related costs of productions in process	166,542	159,778		1,649,522	1,327,293
Inventories of supplies (Note 4)	167,116	172,322	DEFICIT		
Prepaid expense	63,051	31,980	Balance at beginning of year	110,310	90,285
			Adjustment of inventories (Note 4)	87,735	68,130
			Balance as restated	198,045	158,415
			Add: Excess of expense over income	7,198,032	5,796,680
				7,396,077	5,955,095
			Less: Parliamentary appropriation—Vote 70	6,892,000	5,757,050
			Balance at end of year	504,077	198,045
	$ 1,145,445	$ 1,129,248		$ 1,145,445	$ 1,129,248

The accompanying notes are an integral part of the financial statements.

Certified correct:

H. SAUVÉ
Director of Finance

Approved:

G. H. SOUTHAM
Director General

NATIONAL ARTS CENTRE CORPORATION—*Continued*

STATEMENT OF INCOME AND EXPENSE FOR THE YEAR ENDED MARCH 31, 1976

	1976	1975
Income:		
Concerts and theatrical performances—Appendix 1	$ 3,180,294	$ 3,256,781
Restaurants—Appendix 2	1,398,049	1,406,380
Municipal grant	100,000	100,000
Other:		
Parking	655,430	607,726
Interest on investments	180,806	93,326
Supply of materials and services to lessees	135,556	108,797
Rentals	130,369	107,328
Advertising	15,471	9,423
Miscellaneous	39,144	28,473
Total income	5,835,119	5,718,234
Expense:		
Direct cost of concerts and theatrical performances—Appendix 1	5,325,899	4,771,429
Advertising cost—Appendix 1	460,537	424,779
General and administration		
Salaries and wages	2,594,804	2,078,408
Casual employees	430,122	357,242
Employee benefits	236,303	189,687
Building maintenance	769,681	736,638
Utilities	548,279	408,894
Advertising and promotion	251,994	240,889
Office supplies	182,123	144,529
Rentals	164,324	115,812
Acquisitions of capital assets	155,660	190,496
Telephone and telegraph	89,180	73,141
Employees' travel and duty entertainment	86,484	61,389
Consultants' services and expense	78,597	53,960
Insurance	43,103	37,658
Staff Development	29,711	
Receptions	21,482	12,078
Trustees' fees and expenses	20,524	17,116
Service charge on credit cards	16,842	17,889
Other	57,852	67,278
	5,777,065	4,803,104
Restaurants—Appendix 2	1,469,650	1,515,602
Total expense	13,033,151	11,514,914
Excess of expense over income	$ 7,198,032	$ 5,796,680

The accompanying notes are an integral part of the financial statements.

APPENDIX 1

NATIONAL ARTS CENTRE CORPORATION—*Continued*

STATEMENT OF INCOME AND EXPENSE OF CONCERTS
AND THEATRICAL PERFORMANCES
FOR THE YEAR ENDED MARCH 31, 1976

	Dance and Variety		Music		Theatre		Festival		Total	
	1976	1975	1976	1975	1976	1975	1976	1975	1976	1975
Income:										
Box office	$1,371,299	$1,679,065	$ 430,267	$ 392,419	$ 689,975	$ 662,518	$ 225,730	$ 176,578	$2,717,271	$2,910,580
Specific grants	29,295	33,329	249,287	190,397	45,485	36,614	32,341	13,243	356,408	273,583
Recovery of costs from the Department of External Affairs			23,307	72,618			83,308		106,615	72,618
	1,400,594	1,712,394	702,861	655,434	735,460	699,132	341,379	189,821	3,180,294	3,256,781
Direct cost of concerts and theatrical performances:										
Talent expense, performers and musicians	1,109,803	1,290,629	1,437,408	1,218,134	705,456	770,412	394,149	333,242	3,646,816	3,612,417
Artistic, creative and professional services			16,386	14,072	109,041	73,154	77,421	41,705	202,848	128,931
Set, prop, sound and stage-crew	165,665	194,460	120,174	102,207	394,997	243,571	366,022	165,081	1,046,858	705,319
Wardrobe				100	58,480	47,496	154,105	103,320	212,585	150,916
Theatre and other production expense	63,052	68,596	34,402	34,576	90,422	56,237	28,916	14,437	216,792	173,846
	1,338,520	1,553,685	1,608,370	1,369,089	1,358,396	1,190,870	1,020,613	657,785	5,325,899	4,771,429
Advertising cost:										
Performances	140,393	146,124	29,413	49,504	87,967	79,035	100,742	68,077	358,515	342,740
Subscriptions	22,775	17,880	29,776	21,502	49,471	42,657			102,022	82,039
	163,168	164,004	59,189	71,006	137,438	121,692	100,742	68,077	460,537	424,779
Total cost	1,501,688	1,717,689	1,667,559	1,440,095	1,495,834	1,312,562	1,121,355	725,862	5,786,436	5,196,208
Loss on concerts and theatrical performances	$ 101,094	$ 5,295	$ 964,698	$ 784,661	$ 760,374	$ 613,430	$ 779,976	$ 536,041	$2,606,142	$1,939,427

The accompanying notes are an integral part of the financial statements.

APPENDIX 2

NATIONAL ARTS CENTRE CORPORATION—*Continued*

STATEMENT OF INCOME AND EXPENSE OF RESTAURANTS FOR THE YEAR ENDED MARCH 31, 1976

	1976	1975
Sales		
Food	$ 685,326	$ 681,040
Beverages	701,474	712,627
Other income	11,249	12,713
	1,398,049	1,406,380
Cost of sales		
Food	271,933	263,017
Beverages	206,911	219,935
	478,844	482,952
Gross Profit	919,205	923,428
Expense (Note 7)		
Salaries and wages	703,249	711,599
Employee benefits	52,222	58,772
Employee meals	25,505	28,920
Supplies	78,402	109,434
Administrative and general	39,386	32,720
Music and entertainment	34,408	38,149
Management fees	27,500	25,000
Advertising	17,435	17,854
Service charge on credit cards	12,699	10,202
	990,806	1,032,650
Excess of expense over income	$ 71,601	$ 109,222

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS

1. Accounting policy

a) Accounting system

The Corporation's accounts are kept on an accrual basis.

Municipal and specific grants receivable as at March 31 are recorded as assets in cases where the grantors have made firm commitments to the Corporation.

b) Capital assets

The Corporation follows the practice of charging the cost of capital assets to operations in the year of acquisition.

c) Inventories

With the exception of the comment in Note 4, inventory as of March 31, 1976 was valued at the lesser of cost and net realizable value (restaurants) or replacement value (production).

d) Advances to performing companies and artists under contract and related costs of productions in progress.

This item includes all costs pertaining to concerts, theatrical performances and other artistic activities that will not take place until after the end of the fiscal year.

e) Income and deferred income (performance)

Income is entered in the books after the performances have ended. Tickets sold in advance for performances taking place after March 31 are entered as liabilities under deferred income. Deferred income entries also include gift certificates, exchange vouchers and credit notes that have been issued but not redeemed; those more than three years old and a percentage of those less than three years old are considered income for the current year.

f) Direct cost of concerts and theatrical performances

Direct cost include expenditures directly attributable to the National Arts Centre's program of concerts and theatrical performances. Indirect cost not attributable to particular performances are charged to general and administrative expense.

2. National Arts Centre building complex

The Corporation leases the National Arts Centre building complex from the Department of Public Works. Under the terms of the lease, the Corporations is responsible for both maintenance and operation of the building complex, but is not required to pay rent.

3. Accounts receivable

Accounts receivable include:

	1976	1975
Customer accounts	$203,330	$209,222
Loans to musicians	15,946	14,440
	219,276	223,662
Allowance for bad debts	795	3,886
	$218,481	$219,776

4. Inventories

The Corporation has decided that, effective March 31, 1976, inventories of supplies will be considered expenditures in the year of acquisition. To take this change into account, the balance of the deficit, which in the financial statements as of March 31, 1975 was $110,310, has been increased by $87,735 representing the total amount of the change. This amount included $19,605 relating to 1975, which was added to the operating deficit for that year. The rest of the amount, $68,130, refers to fiscal years previous to April 1, 1974. This amount has been added to the balance of the deficit of March 31, 1974, which amounted to $90,285.

Inventories as of March 31 included:

	1976	1975
Production—Materials applicable to concerts and theatrical performances	$126,337	$120,252
Restaurants—Food and beverages	40,779	52,070
	$167,116	$172,322

5. Contractual commitments

The Corporation's contractual commitments as of March 31 amount to $628,124 over a period of five years and are detailed below. Of this amount, $35,451 represents leases with option to purchase that has been exercised after March 31, 1976.

Fiscal year	Amount
1976-77	$176,623
1977-78	175,123
1978-79	150,724
1979-80	80,546
1980-81	45,108
	$628,124

NATIONAL ARTS CENTRE CORPORATION—*Concluded*

6. Deferred income

	1976	1975
Tickets sold in advance	$516,831	$348,484
Gift certificates, exchange vouchers and credit notes	69,087	56,393
Less: Amounts transferred to income for the year	17,488	12,127
	51,599	44,266
	$568,430	$392,750

7. Restaurants operations—expense
Restaurants expense do not include costs related to building maintenance, public services and capital expenditures. These costs are included in general and administrative expense.

8. Comperative figures
Certain 1975 figures have been reclassified to conform to the 1976 presentation.

9. Statutory information
Six executive officers (six in 1975) were paid salaries aggregating $206,922 in 1976 and $172,859 in 1975; and eleven trustees (ten in 1975) were paid fees aggregating $6,000 in 1976 and $6,300 in 1975.

10. Anti-inflation Act
The Corporation is subject to the compulsory controls imposed by various federal anti-inflation program which set ceilings on wage and price increases. In the opinion of the management, the Corporation has complied with the provisions of the Act.

AUDITOR GENERAL OF CANADA
Ottawa, Ontario
June 28, 1976

MR. FRANÇOIS MERCIER, Q.C.
CHAIRMAN OF THE BOARD OF TRUSTEES
NATIONAL ARTS CENTRE CORPORATION
OTTAWA, ONTARIO

Dear Mr. Mercier:

I have examined the balance sheet of the National Arts Centre Corporation as at March 31, 1976 and the statements of income and expense. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements give a true and fair view of the financial position of the Corporation as at March 31, 1976 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year after giving retroactive effect to the change in accounting for inventories, as described in Note 4 to the financial statements.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada

THE NATIONAL BATTLEFIELDS COMMISSION

(Constituted under an "Act respecting The National Battlefields at Quebec")

BALANCE SHEET AS AT MARCH 31, 1976

ASSETS	1976	1975
Current		
Cash	$ 14,014	$ 27,772
Short term deposits and accrued interest	88,365	
Accounts receivable	3,850	3,206
Inventory of supplies, spare parts and tools, at cost	32,968	26,077
	139,197	57,055
Fixed assets		
Land	724,710	724,710
Buildings	153,339	153,228
Roadways, driveways and grading	760,042	747,557
Equipment	548,921	495,545
Illuminated fountain	61,930	61,930
	2,248,942	2,182,970
	2,388,139	2,240,025
Cash	1,414	17,960
Short term deposits and accrued interest	19,855	
Canada Bonds, at cost (market value, $27,232; 1975, $27,191)	32,500	32,500
	53,769	50,460
	$ 2,441,908	$ 2,290,485

LIABILITIES	1976	1975
GENERAL FUND		
Current		
Accounts payable	$ 3,434	$ 7,100
EQUITY OF CANADA		
Capital and operating funds	2,297,228	2,232,925
Master development plan funds	87,477	
	2,384,705	2,232,925
	2,388,139	2,240,025
SPECIAL LAND PURCHASE FUND		
Balance of fund		
Beginning of year	50,460	47,457
Interest earned during year	3,309	3,003
End of year	53,769	50,460
	$ 2,441,908	$ 2,290,485

The accompanying notes are an integral part of the financial statements.

Certified correct

L. TASCHEREAU
Secretary

Approved

F. TREMBLAY
Chairman

THE NATIONAL BATTLEFIELDS COMMISSION—*Concluded*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1976

	1976	1975
Expense		
Administration		
Salaries	$ 36,693	$ 30,300
Professional services	12,718	12,222
Other	9,059	5,804
	58,470	48,326
Operation and maintenance		
Salaries	361,566	312,328
Employee benefits	36,423	26,359
Policing services	99,073	78,591
Repairs of roads, driveways, buildings and equipment	63,777	39,883
Heating, gas and oil	17,973	17,643
Supplies and small tools	14,498	7,641
Tree surgery	10,163	23,508
Electric light and power	9,105	8,798
Snow removal	4,165	3,718
Nursery stock and fertilizer	1,418	1,616
Miscellaneous	1,880	3,112
	620,041	523,197
Capital expenditures	69,161	24,249
Expenses relating to the master development plan	12,523	
	760,195	595,772
Revenue		
Parliamentary appropriations	730,600	619,000
Parliamentary appropriations for master development plan	12,523	
Miscellaneous	15,403	2,239
	758,526	621,239
Excess of expense over revenue (revenue over expense)	$ 1,669	$(25,467)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF EQUITY OF CANADA
FOR THE YEAR ENDED MARCH 31, 1976

	1976	1975
Capital and operating funds		
Balance at beginning of year	$ 2,232,925	$ 2,184,526
Add:		
Capital outlays made during the year	69,161	24,249
Excess of revenue over expense		25,467
	69,161	49,716
	2,302,086	2,234,242
Deduct:		
Capital assets disposed of during the year	3,189	1,317
Excess of expense over revenue	1,669	
	4,858	1,317
Balance at end of year	$ 2,297,228	$ 2,232,925
Master development plan funds		
Balance at beginning of year		
Parliamentary appropriations received	$ 100,000	
	100,000	
Transfer to revenue	12,523	
Balance at end of year	$ 87,477	

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1976

1. Accounting policies

   Fixed assets

   Because capital expenditures are funded by parliamentary appropriations they are charged to expense in the year of acquisition. These fixed assets are reflected at cost in the Balance Sheet and a corresponding amount of appropriations is shown as Equity of Canada.

   Special land purchase fund

   Funds have been received from provincial and municipal governments and others for the exclusive purpose of acquiring certain land. These funds, together with interest revenue earned, have been accounted for separately from the general funds.

2. Termination benefits

   The Commission records as expense, payments of severance benefits made to employees at the time of their termination or retirement. The estimated liability as at March 31, 1976 was $36,000 (1975 - $29,000).

AUDITOR GENERAL OF CANADA
Ottawa, Ontario
June 21, 1976

THE HONOURABLE J. JUDD BUCHANAN, P.C., M.P.
MINISTER OF INDIAN AFFAIRS AND NORTHERN DEVELOPMENT
OTTAWA, ONTARIO

Dear Mr. Buchanan,

I have examined the balance sheet of The National Battlefields Commission as at March 31, 1976 and the statements of operations and equity of Canada for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements give a true and fair view of the financial position of the Commission as at March 31, 1976 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Commission, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada

NATIONAL CAPITAL COMMISSION

(*Established by the National Capital Act*)

AUDITED STATEMENTS FOR THE YEAR ENDED MARCH 31, 1976 WERE NOT AVAILABLE AT DATE OF PRINTING

NATIONAL HARBOURS BOARD

(*Established by the National Harbours Board Act*)

BALANCE SHEET AS AT DECEMBER 31, 1975

ASSETS	1975	1974
Current:		
Cash	$ 8,457,293	$ 5,558,803
Investments (market value: $94,164,479)	99,874,821	96,989,746
Accounts receivable and prepaid expenses	12,230,061	11,164,327
Inventories, at lower of cost and net realizable value	2,146,278	1,878,250
	122,708,453	115,591,126
Other:		
Long-term agreements of sale (Note 4)	8,508,403	8,759,071
Deferred accounts receivable	3,005,832	3,405,840
Contractors' security and other deposits—contra	216,828	995,597
Debentures of Saint John Harbour Bridge Authority—contra (Note 5)	14,940,921	14,994,471
Burrard Inlet Crossing—contra (Note 6)	6,176,854	5,837,904
	32,848,838	33,992,883
Fixed assets:		
Cost or estimated value (Note 1)	664,887,372	628,519,570
Accumulated depreciation	159,522,669	156,956,899
	505,364,703	471,562,671
	$660,921,994	$621,146,680

LIABILITIES	1975	1974
Current:		
Accounts payable and accrued liabilities	$ 28,143,169	$ 25,766,897
Other:		
Provision for employee benefits	6,184,377	4,650,233
Contractors' security and other deposits—contra	216,828	995,597
Debentures of Saint John Harbour Bridge Authority—contra (Note 5)	14,940,921	14,994,471
Parliamentary advances—Burrard Inlet Crossing—contra (Note 6)	6,176,854	5,837,904
Financing provided by province (Note 7)	25,129,533	20,830,983
	52,648,513	47,309,188
	80,791,682	73,076,085
EQUITY OF CANADA		
Assets transferred to the Board	97,441,591	96,541,894
Loans and advances (Note 8)	447,631,921	414,560,355
Interest in arrears on loans and advances (Note 8)	219,526,741	200,624,298
Reserves for fire and general insurance, workmen's compensation and special maintenance (Note 3)		10,174,186
	764,600,253	721,900,733
Deficit	184,469,941	173,830,138
	580,130,312	548,070,595
	$660,921,994	$621,146,680

The accompanying notes are an integral part of the financial statements.

Approved by the Board:

PIERRE A. H. FRANCHE
Chairman

G. BEAUDET
Vice Chairman

NATIONAL HARBOURS BOARD—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1975

	1975	1974
Income:		
Berthing facilities	$ 6,298,225	$ 6,210,277
Shore facilities	42,370,306	37,693,622
Support services	3,900,312	3,584,332
Bridge operations	4,385,905	4,071,066
	56,954,748	51,559,297
Expense:		
Operation and maintenance—		
Berthing facilities	2,643,919	2,190,736
Shore facilities	15,774,194	14,044,636
Support and general services	14,726,737	12,823,876
Bridge operations	4,299,381	2,718,037
	37,444,231	31,777,285
Administration	11,084,060	8,994,557
Depreciation (Note 1)	9,231,630	9,252,267
Grants in lieu of municipal taxes	8,041,009	6,365,437
Net losses on disposal of assets (Notes 2 and 11)	2,337,006	788,904
	68,137,936	57,178,450
Net operating loss before net interest expense	11,183,188	5,619,153
Interest expense (net)		
Interest on loans and advances	19,125,055	16,443,952
Less: Interest on investments	7,390,696	6,925,556
	11,734,359	9,518,396
Net loss	$22,917,547	$15,137,549

The accompanying notes are an integral part of the financial statements.

STATEMENT OF DEFICIT
FOR THE YEAR ENDED DECEMBER 31, 1975

	1975	1974
Balance—beginning of year	$173,830,138	$160,605,317
Transfer from reserves for fire and general insurance, workmen's compensation and special maintenance (Note 3)	10,174,186	815,697
	163,655,952	159,789,620
Net loss	22,917,547	15,137,549
	186,573,499	174,927,169
Parliamentary appropriations in respect of the deficit for the year (exclusive of depreciation and interest on loans and advances):		
Jacques Cartier Bridge	1,285,349	722,170
Halifax	450,000	374,861
Churchill	300,715	
Prince Rupert	67,494	
	2,103,558	1,097,031
Balance—end of year	$184,469,941	$173,830,138

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1975

	1975	1974
Source of Funds:		
Net loss for the year	$(22,917,547)	$(15,137,549)
Add—Items not requiring an outlay of funds		
Loan interest deferred	18,902,443	12,926,098
Depreciation	9,231,630	9,252,267
Provision for future employee benefits	1,534,144	1,113,600
Provision for doubtful deferred accounts receivable	744,425	
Loss on disposal of fixed assets	2,296,056	788,904
Funds provided from operations	9,791,151	8,943,320
Loans from Canada	33,071,566	19,000,000
Parliamentary appropriations	2,103,558	1,097,031
Long-term agreements of sale	250,668	
Financing provided by province	4,298,550	12,996,535
Proceeds from sale of fixed assets	530,340	1,639,759
Payment of loan receivable		1,031,956
Reclassification of investments		56,992,154
	50,045,833	101,700,755
Application of Funds:		
Fixed asset additions	45,860,058	46,214,221
Less—Assets transferred to the Board	899,697	5,004
Funds invested in fixed assets	44,960,361	46,209,217
Deferred accounts receivable	344,417	258,490
Long-term agreements of sale		370,388
Loan payments		301,289
Other		330,217
	45,304,778	47,469,601
Increase in working capital	4,741,055	54,231,154
Working capital—beginning of year	89,824,229	35,593,075
Working capital—end of year	$ 94,565,284	$ 89,824,229

The accompanying notes are an integral part of the financial statements.

NATIONAL HARBOURS BOARD—*Continued*

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1975

1. Accounting Policies

Financial Statements
The financial statements of the National Harbours Board include the accounts of all the ports and other facilities administered by it.

Investments
Investments are carried at amortized cost, with premium or discount amortized over the periods to maturity dates.

Fixed Assets and Depreciation
Assets are recorded at cost except for those assets transferred to the Board from the Crown which are recorded at estimated values. The transfer values are reflected in the Equity of Canada on the Balance Sheet. Depreciation is calculated on the straight-line method using rates based on the estimated useful life of the fixed assets. Certain types of fixed assets not considered subject to significant physical deterioration are not currently being depreciated.

The Board is reviewing the adequacy of its present depreciation policies and rates in view of recent technological changes.

Appropriations from Parliament
Amounts received by the Board from parliamentary appropriations to cover certain operating losses are credited to the deficit account.

2. Change in Accounting Policies
Gains or losses on disposal of fixed assets and investments, previously reflected in the statement of deficit, have been included in the statement of operations. This policy was applied retroactively and resulted in increasing the net loss for 1974 by $788,904 to $15,137,549.

3. Reserves
During 1975, the Board transferred reserves for fire and general insurance, workmen's compensation and special maintenance to the deficit account. Investments for funding these reserves, as well as for the acquisition of fixed assets, were previously segregated as reserve fund assets. In 1975, these investments have been included in current assets and 1974 comparative figures have been reclassified accordingly.

4. Long-term Agreements of Sale
The Long-term Agreements of Sale are recoverable over periods up to 32 years with interest at rates varying from 5¼% to 9% and comprise $7,407,443 in respect of the sale of two grain elevators at Vancouver and $1,375,301 in respect of the sale of real property at Montreal. Of the total amount of $8,782,744, $8,508,403 is shown as the long-term portion and $274,341 receivable within one year is included under current assets.

5. Debentures—Saint John Harbour Bridge Authority
The debentures, bearing interest at rates from 6 11/16% to 8½%, were acquired in accordance with the provisions of Vote L106b, Appropriation Act #7, 1967, 1967-68, c.8, which also authorized advances to the Board for such purposes.

The total amount of the debenture is $14,994,471 comprised of $14,940,921 shown as non-current assets and $53,550 receivable in 1976.

The interest and repayment terms of the parliamentary advances to the Board are identical to those of the debentures. The resultant off-setting income and expense amounting to $1,027,-387 is not reflected in the Statement of Operations.

6. Burrard Inlet Crossing
Engineering studies were made in 1969 and 1970 to determine the exact location for a new crossing and to make designs of both a tunnel and a bridge. No work has been carried out on this project since 1970. Terms of repayment of the parliamentary advances of $4,290,509 which financed the studies have not been determined. Interest accrued and unpaid to date of $1,886,345 has been capitalized resulting in a total cost at December 31, 1975 of $6,176,854. The Board is seeking authority to transfer the cost of these studies to Canada and cancel the related indebtedness.

7. Financing provided by Province
Under an agreement dated July 13, 1972, the Province of New Brunswick advanced $25,129,533 to partially finance the construction of Rodney Terminal, Saint John, which is owned and operated by the Board. The advances are repayable out of net revenues generated from Rodney Terminal and the existing terminal at Pier 1 up to 1993, provided that the Port's overall cash revenues are sufficient to meet its cash expenditure requirements in any one year.

The Province has agreed to pay the undepreciated value of the assets demolished as part of the construction of Rodney Terminal which amounted to $2,570,199 at December 31, 1975.

Due to the extent of funding provided by the Board to complete the Rodney Terminal, a new agreement is being negotiated with the Province concerning the sharing of net revenues derived from the terminal.

8. Equity of Canada—Loans, Advances and Interest in Arrears
Although interest is payable semi-annually at rates varying from 2¾% to 10%, no dates for repayment of principal are specified.

Interest in arrears increased by $18,902,443 during 1975 ($12,926,098 in 1974) to a total of $219,526,741 at December 31, 1975. No interest is calculated on interest in arrears.

9. Contingent Liabilities
Claims aggregating approximately $11,000,000 in respect of lawsuits, guarantees, employee agreements, damage allegedly suffered on the Board's property and sundry other matters in dispute have been received by the Board. In the opinion of the Board and its legal advisers, the Board's position is defensible and the final outcome of such claims should not result in any material payments.

10. Salaries of Board Members and Officers
The aggregate remuneration paid to three Board Members during 1975 amounted to $135,897 and to six executive committee members, $38,772. There were six other officers paid an aggregate of $211,906 during the year.

11. Net Losses on Disposal of Assets
Included in net losses on disposal of assets is $1,615,135 representing the net book value of an obsolete grain elevator at the Port of Montreal.

NATIONAL HARBOURS BOARD—*Concluded*

AUDITOR GENERAL OF CANADA
Ottawa, Ontario
February 27, 1976.

THE HONOURABLE OTTO E. LANG, P.C., M.P.,
MINISTER OF TRANSPORT,
OTTAWA, ONTARIO.

Dear Mr. Lang,

I have examined the balance sheet of the National Harbours Board as at December 31, 1975 and the statements of operations, deficit and changes in financial position for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements give a true and fair view of the financial position of the National Harbours Board as at December 31, 1975 and the results of its operations and the changes in financial position for the year then ended, in accordance with generally accepted accounting principles which, after giving retroactive effect to the change described in Note 2 to the financial statements, have been applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the National Harbours Board, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada.

NORTHERN CANADA POWER COMMISSION

BALANCE SHEET AS AT MARCH 31, 1976
(in thousands of dollars)

ASSETS	1976	1975
Current Assets		
Cash in bank	$ 154	$ 402
Accounts receivable	6,175	6,185
Inventories of maintanance and operating supplies, at cost	5,626	4,535
	11,955	11,122
Fixed Assets, At Cost		
Electric power plants	101,016	47,816
Transmission and distribution systems	27,009	20,347
Other utilities	3,881	2,996
Staff accommodation	3,555	3,243
Warehouses, motor vehicles and general facilities	5,044	4,427
	140,505	78,829
Less accumulated depreciation	17,380	16,177
	123,125	62,652
Projects under construction	36,888	62,763
	160,013	125,415
Deferred Charges	690	419
	$172,658	$136,956

LIABILITIES	1976	1975
Current Liabilities		
Accounts payable	$ 8,270	$ 10,472
Contractors' holdback	1,304	1,829
	9,574	12,301
Loans from Canada (Note 2)	162,199	119,713
EQUITY OF CANADA		
Retained Earnings		
Balance at beginning of year	4,942	6,128
Net Loss for the year	4,057	1,186
Balance at end of year	885	4,942
	$172,658	$136,956

The accompanying notes are an integral part of the financial statements.

Certified Correct:

A. WATKISS
Comptroller

Approved on behalf of the Commission:

J. SMITH
Chairman

NORTHERN CANADA POWER COMMISSION—*Continued*

STATEMENT OF INCOME AND EXPENSE
FOR THE YEAR ENDED MARCH 31, 1976
(in thousands of dollars)

	1976	1975
Income		
Sale of power	$ 18,814	$15,505
Sale of heat	2,470	2,245
Contract income	733	813
Water and sewerage	190	184
Interest	91	145
Other	139	171
	22,437	19,063
Expense		
Operation and Maintenance		
Salaries and wages	4,794	3,624
Fuel and lubricants	6,138	5,597
Depreciation	2,106	1,578
Repairs and maintenance	2,754	1,513
Travel, removal and vehicle expense	974	674
Employees accommodation (net)	541	466
Materials and services	498	682
Amortization of deferred charges	335	173
Other	668	548
	18,808	14,855
Engineering and General Administration		
Salaries	2,503	1,870
General office expense	757	654
Travel	254	224
Office accommodation	100	92
Depreciation	95	78
	3,709	2,918
Less amounts charged to capital and recoverable projects	1,914	1,267
	1,795	1,651
	20,603	16,506
Operating Income	1,834	2,557
Interest on Loans From Canada	5,891	3,743
Net Loss	$ 4,057	$ 1,186

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1976
(in thousands of dollars)

	1976	1975
Funds provided by:		
Operations		
Net loss for the year	$(4,057)	$(1,186)
Items not requiring the outlay of funds		
Depreciation	2,201	1,656
Interest on loans from Canada	1,398	
Amortization of deferred charges	378	215
Other	87	
	7	685
Canada—Capital loans	38,000	43,102
—Capital interest	4,809	2,849
Disposal of fixed assets	208	43
	43,024	46,679
Funds applied to:		
Additions to fixed assets	37,094	48,351
Repayment of Canada loans	1,721	1,425
Additions to deferred charges	649	292
	39,464	50,068
Increase (decrease) in working capital	3,560	(3,389)
Working capital (deficiency) at beginning of year	(1,179)	2,210
Working capital (deficiency) at end of year	$ 2,381	$(1,179)

The accompanying notes are an integral part of the financial statements.

NORTHERN CANADA POWER COMMISSION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1976

1. Accounting Policies

   Depreciation Policy

   It is a policy of the Commission to calculate depreciation on fixed assets purchased out of loans from Canada using the sinking fund method. This has the effect of charging as depreciation an amount equivalent to the principal repayment of the associated loan which itself is amortized over the estimated economic life of the asset. The Commission charges straight-line depreciation over the estimated economic life on assets purchased from internally generated funds and the head office building.

   Projects Under Construction

   The Commission receives funds for capital expenditures by way of interest bearing loans from Canada. Interest at current rates is added to the capital cost of fixed assets under construction and is capitalized on completion of each project. Engineering and technical support expense is charged to capital expenditures as a component of fixed asset cost on the basis of time reported at appropriate labour and overhead rates. A share of general administration expense is charged to capital projects as a percentage of project cost, based on the measure of effort spent on capital projects.

   Deferred Charges

   Deferred charges represent the unamortized costs of relocating the Head Office of the Commission from Ottawa to Edmonton and of terminated project site investigations. The Head Office relocation costs and project site investigations are being written off to operations over a period of five years and three years respectively.

   Gifted Assets—Contributed Surplus

   Fixed assets gifted to the Commission by Canada and others have been recorded at nominal value.

2. Loans from Canada

   Loans from Canada including interest capitalized upon completion of each project are repaid by equal annual installments of principal and interest over the estimated economic life of the related asset which varies from ten to forty years at interest rates from 3⅛% to 10⅜%. Principal and interest payments required on outstanding loans amount to $12,200,000 in each of the next five years. The principal portion of these payments amounts to $2,598,000 in 1976-77, $2,768,000 in 1977-78, $2,963,000 in 1978-79, $3,171,000 in 1979-80 and $3,396,000 in 1980-81.

3. Contingent Liabilities

   Recognition of lawsuits against the Commission at March 31, 1976 has been made in the accounts, in an amount which the Commission considers adequate to provide for any settlement which may arise out of such claims.

4. Fixed Asset Commitments

   Commitments for the completion of capital projects under construction and on contractual obligations for services and equipment to be delivered approximated $19,800,000 at March 31, 1976.

5. Federal Anti-Inflation Legislation

   As a Federal Crown Corporation, the Commission is required to comply with this legislation.

AUDITOR GENERAL OF CANADA
Ottawa, Ontario
July 6, 1976

THE HONOURABLE J.J. BUCHANAN, P.C., M.P.,
MINISTER OF INDIAN AFFAIRS AND NORTHERN DEVELOPMENT,
OTTAWA.

Dear Mr. Buchanan:

I have examined the balance sheet of Northern Canada Power Commission as at March 31, 1976 and the statements of income and expense, and changes in financial position for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Commission as at March 31, 1976 and the results of its operations and changes in financial position for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Commission, the financial statements are in agreement therewith and the transactions that have come under my notice have been within the statutory powers of the Commission.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada

NORTHERN TRANSPORTATION COMPANY LIMITED AND SUBSIDIARY COMPANIES

(Incorporated under the Canada Corporations Act)

CONSOLIDATED BALANCE SHEET AS AT DECEMBER 31, 1975

ASSETS	1975	1974
Current Assets		
Cash	$ 449,262	$ 178,538
Short-term deposits	5,000,000	800,000
Accounts receivable	4,233,161	2,535,741
Operating and general supplies, at cost	1,897,252	1,400,243
Prepaid expense	118,550	55,528
	11,698,225	4,970,050
Insurance Investment Fund		
Short-term deposits	631,000	300,000
Property and Equipment		
Land, buildings and equipment, at cost	94,147,325	91,613,014
Less: Accumulated depreciation	39,465,003	34,402,138
	54,682,322	57,210,876
Extra-Provincial Trucking Authorities (Note 2)	132,442	132,442
	$67,143,989	$62,613,368

LIABILITIES AND SHAREHOLDERS' EQUITY	1975	1974
Current Liabilities		
Bank indebtedness (Note 3)	$ 369,004	$ 573,212
Accounts payable and accrued liabilities	3,080,329	3,064,144
Accrued interest	5,649,213	1,390,766
Current portion of long-term debt	11,715,000	5,009,000
Due to affiliated companies		45,634
	20,813,546	10,082,756
Long-term debt (Note 4)	48,171,269	49,385,812
Provision for insurance	631,000	300,000
Shareholders' Equity		
Capital stock		
Authorized—50,000 common shares of no par value		
Issued—1,520 shares fully paid	152,000	152,000
Contributed surplus	1,036,186	1,036,186
Retained earnings (deficit)	(3,660,012)	1,656,614
	(2,471,826)	2,844,800
	$67,143,989	$62,613,368

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Board:

S. D. CAMERON
Director

JULIEN BÉLIVEAU
Director

NORTHERN TRANSPORTATION COMPANY LIMITED AND SUBSIDIARY COMPANIES—*Continued*

CONSOLIDATED STATEMENT OF RETAINED EARNINGS (DEFICIT) FOR THE YEAR ENDED DECEMBER 31, 1975

	1975	1974
Retained earnings at beginning of year	$ 1,656,614	$ 6,063,106
Net loss for the year	5,316,626	4,406,492
Retained earnings (Deficit) at end of year	$ (3,660,012)	$ 1,656,614

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1975

	1975	1974
Source of funds		
Net loss	$ 5,316,626	$ 4,406,492
Less: Items not requiring an outlay of funds	5,749,110	4,988,582
Total funds from operations	432,484	582,090
Loans from Canada	5,500,000	14,000,000
Proceeds from mortgage		106,000
Sale of property and equipment	490,080	76,445
	6,422,564	14,764,535
Application of funds		
Property and equipment	3,379,636	10,239,696
Reduction in long-term debt	6,714,543	5,005,540
Transfer to insurance investment fund	331,000	300,000
	10,425,179	15,545,236
Decrease in funds	4,002,615	780,701
Working capital deficiency at beginning of year	5,112,706	4,332,005
Working capital deficiency at end of year	$ 9,115,321	$ 5,112,706

The accompanying notes are an integral part of the financial statements.

CONSOLIDATED STATEMENT OF INCOME AND EXPENSE FOR THE YEAR ENDED DECEMBER 31, 1975

	1975	1974
Income		
Operating revenue	$25,466,308	$20,036,350
Parliamentary appropriation (Note 5)	771,108	
	26,237,416	20,036,350
Operating expense		
Cargo haulage	9,389,851	7,151,924
Terminal operations	6,207,188	4,736,663
Maintenance and repairs	3,895,927	2,676,282
Administration and marketing	2,388,399	1,891,061
Depreciation	5,747,340	4,986,459
	27,628,705	21,442,389
Net loss from operations	1,391,289	1,406,039
Other expense and income		
Interest on debt	4,367,837	3,332,805
Gain on disposals of property and equipment	(329,230)	(42,178)
Interest income	(113,270)	(29,629)
	3,925,337	3,260,998
Net loss before deferred income tax	5,316,626	4,667,037
Deferred income tax		260,545
Net loss	$ 5,316,626	$ 4,406,492

The accompanying notes are an integral part of the financial statements.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS AS AT DECEMBER 31, 1975

1. Accounting Policies
   Principles of Consolidation
   The consolidated financial statements include the accounts of the company and all subsidiaries.

   Depreciation
   Taking into account the estimated useful life of the depreciable assets, depreciation is applied on a straight-line basis at various rates.

   Insurance Investment Fund—Provision for Insurance
   It is the policy of the company to carry general and third party liability and physical property coverage except for western marine operations where the company is self-insured for total or partial loss of the marine fleet and shore equipment. A fund for self-insurance purposes is being established by annual charges against income.

2. Extra-Provincial Trucking Authorities
   This amount represents the value of general merchandise operating authorities, being the excess of cost over equity upon the acquisition of a subsidiary company.

3. Bank Indebtedness
   The accounts receivable of a subsidiary company are assigned as collateral security for bank indebtedness.

4. Long-Term Debt
   The company, during the current and prior periods, has borrowed various amounts from Canada subject to the terms and conditions prescribed by the Governor in Council. At December 31, 1975 outstanding principal amounted to $59,600,000 of which. $11,600,000 is due within one year and the balance of $48,000,000 is repayable in various amounts through October 15, 1990. These loans bear interest at rates up to 9 ⅞%.
   Two mortgages are owing by a subsidiary company and both are secured by charges against that company's properties. The first, amounting to $180,269 and bearing interest at the prime Treasury rate plus 1 1/4% is repayable in equal monthly instalments through April 1983. Of this amount $9,000 is due within one year. The second is for $106,000 at 10% interest and is repayable in full on April 1, 1976.

5. Parliamentary Appropriation
   Parliament approved payment of $771,108 to the company to defray the excess of costs over revenue earned from the 1975 Keewatin resupply operation.

6. Income Taxes
   The company has claimed for income tax purposes certain expenses, principally capital cost allowances on depreciable assets, in amounts lower than those charged against operations. Accordingly, income taxes payable on income of future years may be reduced by claiming allowances for tax purposes in excess of amounts charged against operations.

NORTHERN TRANSPORTATION COMPANY LIMITED AND SUBSIDIARY COMPANIES—*Concluded*

7. Remuneration of Directors and Officers
In 1975, the aggregate remuneration of nine directors and two past directors of the company when serving as directors was $8,750. The aggregate remuneration of five officers and three past officers when serving as officers was $274,138. Of the nine directors, three are also officers.
In respect of Grimshaw Trucking and Distributing Ltd., the aggregate remuneration of five directors and one past director when serving as directors was $2,000. The aggregate remuneration of three officers and two past officers when serving as officers was $30,000. Of the five directors, two are also officers.

8. Federal Anti-Inflation Legislation
As a Federal Crown Corporation, the company and its subsidiaries are required to comply with this legislation.

AUDITOR GENERAL OF CANADA

Ottawa, Ontario,
March 30, 1976.

THE HONOURABLE OTTO LANG, P.C., M.P.,
MINISTER OF TRANSPORT,
OTTAWA, ONTARIO.

Dear Mr. Lang,

I have examined the consolidated balance sheet of Northern Transportation Company Limited and subsidiary companies as at December 31, 1975 and the consolidated statements of income and expense, deficit and changes in financial position for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these consolidated financial statements give a true and fair view of the financial position of the Company and its subsidiary companies as at December 31, 1975 and the results of their operations and the changes in financial position for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Company and each of its subsidiary companies, their financial statements are in agreement therewith and the transactions that have come under my notice have been within their statutory powers.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada.

PACIFIC PILOTAGE AUTHORITY

(Established by the Pilotage Act)

BALANCE SHEET AS AT DECEMBER 31, 1975

ASSETS	1975	1974
Current assets		
Cash and short-term deposits	$ 84,472	$ 206,577
Accounts receivable	617,218	383,425
	701,690	590,002
Capital assets at cost	761,094	757,034
Less: Accumulated depreciation	182,884	128,333
	578,210	628,701
	$ 1,279,900	$ 1,218,703

LIABILITIES	1975	1974
Current liabilities		
Accounts payable and accrued liabilities	$ 349,804	$ 313,546
Due to Canada in respect of parliamentary appropriations	351,886	276,456
	701,690	590,002
Provision for termination benefits (Note 2)	108,307	89,129
EQUITY OF CANADA		
Residual value of capital assets financed from parliamentary appropriations	578,210	628,701
Deduct: Deficit	108,307	89,129
	469,903	539,572
	$ 1,279,900	$ 1,218,703

The accompanying notes are an integral part of the financial statements.

Approved by the Board:

P.V.O. EVANS
Chairman

R. MCLEESE
Member

STATEMENT OF DEFICIT
FOR THE YEAR ENDED DECEMBER 31, 1975

	1975	1974
Balance at beginning of year		
As previously reported	$	$
Provision for termination benefits (Note 2)	89,129	67,050
As restated	89,129	67,050
Net loss for year	362,751	269,534
	451,880	336,584
Less:		
Recovered from parliamentary appropriations	284,468	191,088
Adjustment to residual value of capital assets financed from parliamentary appropriations	59,105	56,367
Balance at end of year	$ 108,307	$ 89,129

The accompanying notes are an integral part of the financial statements.

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1975

	1975	1974
Income:		
Pilotage charges	$ 4,497,160	$ 4,601,343
Interest and other income	5,817	9,419
	4,502,977	4,610,762
Expenditures:		
Pilots' fees, salaries and benefits	3,518,174	3,657,111
Pilot boats	714,734	600,607
Staff salaries and benefits	375,492	333,889
Depreciation	59,105	56,367
Professional and special services	45,735	92,507
Communications	36,316	33,595
Provision for termination benefits	36,292	22,079
Utilities, materials and supplies	24,263	22,266
Rentals	23,309	22,687
Transportation and travel (net of recoveries)	15,008	27,637
Provision for doubtful accounts	10,115	6,578
Repairs and maintenance	7,185	4,973
	4,865,728	4,880,296
Net loss for year	$ 362,751	$ 269,534

The accompanying notes are an integral part of the financial statements.

PACIFIC PILOTAGE AUTHORITY—*Concluded*

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1975

	1975	1974
Source of funds		
Parliamentary appropriations	$293,083	$244,917
Application of funds		
Loss on operations	362,751	269,534
Items not requiring funds		
Provision for termination benefits	36,292	22,079
Depreciation	59,105	56,367
	267,354	191,088
Payment of termination benefits	17,114	
Additions to capital assets	8,615	53,829
	$293,083	$244,917

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 1975

1. Accounting policy

The Pacific Pilotage Authority was established on February 1, 1972 pursuant to the Pilotage Act. It is the practice that, until the revenue for pilotage charges is sufficient to permit the Authority to operate on a self-sustaining basis, any deficit, including capital expenditure, is to be recovered from parliamentary appropriations provided for that purpose. Accordingly, the excess of the net expenditure over amounts received from parliamentary appropriations is recorded as current assets; amounts received from appropriations in excess of the deficit are shown under current liabilities.

The cost of capital assets entrusted to the Authority in 1972 represents their original cost less accumulated depreciation to that date. Additions since that date have been recorded at cost. Equity of Canada has been credited with the cost of capital assets.

Depreciation of capital assets is calculated on a straight-line basis over the anticipated useful lives of the assets. Although charged in the Statement of Operations, depreciation is not recovered from parliamentary appropriations and therefore reduces the Equity of Canada to reflect the residual value of capital assets.

2. Termination benefits

During 1975 the Authority adopted the policy of recording in its accounts a provision for termination benefits accruing to employees. This accounting policy was applied retroactively and resulted in increasing the loss on operations for 1974 by $22,079 over the amount previously reported. For years prior to 1974 operating losses increased by $67,050 and the deficit at December 31, 1973 was increased by that amount. Previously the Authority had expensed actual payments in the year of termination or retirement.

3. Long-term commitments

The Authority has outstanding commitments as follows:

(a) In respect of a bare boat charter under which it is required to pay an annual rental of $32,229 up to and including 1988.

(b) In respect of a contract for the provision of launch services involving an annual payment, which may vary according to changes in costs and usage, up to and including 1991. The amount payable in 1976 is expected to be $174,240.

These two commitments may be terminated at the discretion of the Authority on the exercise of its option to purchase the vessels.

4. Contingent liability

A contingent liability exists with respect to legal actions wherein shipping companies dispute the legality of the regulations pursuant to which the Authority has collected compulsory pilotage of $82,585. In the opinion of legal counsel the Authority has a valid defence.

5. Remuneration of members and officers

Expense includes remuneration of members as members, $16,035 (1974—$21,675), and remuneration of officers as officers, $83,665 (1974—$84,471). The Authority has six members and four officers.

AUDITOR GENERAL OF CANADA
Ottawa, Ontario
February 19, 1976.

THE HONOURABLE OTTO E. LANG, P.C., M.P.,
MINISTER OF TRANSPORT,
OTTAWA, ONTARIO.

Dear Mr. Lang,

I have examined the balance sheet of the Pacific Pilotage Authority as at December 31, 1975 and the statements of operations, deficit and changes in financial position for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements give a true and fair view of the financial position of the Authority as at December 31, 1975 and the results of its operations and the changes in financial position for the year then ended, in accordance with generally accepted accounting principles which, after giving retroactive effect to the change described in Note 2 to the financial statements, have been applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Authority, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada.

ROYAL CANADIAN MINT

(Established by the Royal Canadian Mint Act)

BALANCE SHEET AS AT DECEMBER 31, 1975

ASSETS	1975	1974
Current Assets:		
Cash on hand and on deposit with the Receiver General for Canada	$ 924,887	$ 2,329,409
Accounts receivable		
Department of Finance	3,950,554	1,392,445
Others	836,387	625,657
	4,786,941	2,018,102
Inventories (Note1a):		
Metals	7,139,743	7,332,200
Work in progress	2,850,505	3,117,182
Operating and maintenance supplies	2,619,435	1,913,415
	12,609,683	12,362,797
Prepaid expense	32,350	32,214
Total current assets	18,353,861	16,742,522
Capital Assets (Notes 1b and 2):		
Land	144,549	1,261,493
Land improvements	1,046,678	776,197
Buildings	10,154,744	8,525,312
Equipment	7,952,101	6,625,207
	19,298,072	17,188,209
Less: Accumulated depreciation	2,274,454	630,281
	17,023,618	16,557,928
Deferred charges (Note 1c)		2,301,499
	$35,377,479	$35,601,949

LIABILITIES AND EQUITY	1975	1974
Current Liabilities:		
Accounts payable and accrued liabilities	$ 3,729,681	$ 9,995,036
Contractors' holdbacks	399,294	1,378,130
Advance payments received for numismatic coin	311,233	1,080,009
Due to the Receiver General for Canada (Note 5)	2,795,271	1,006,774
Total current liabilities	7,235,479	13,459,949
Equity of Canada:		
Loans from Canada for acquisition of capital assets and working capital (Notes 4 and 5)	27,142,000	21,142,000
Reserve for losses (Note 5)	1,000,000	1,000,000
	28,142,000	22, 142,000
	$35,377,479	$35,601,949

The accompanying notes are an integral part of the financial statements.

Certified correct:

G. LAHAIE
Director of Administration and Finance

Approved:

Y. GARIÉPY
Master of the Mint

ROYAL CANADIAN MINT—*Continued*

STATEMENT OF INCOME AND EXPENSE FOR THE YEAR ENDED DECEMBER 31, 1975

	1975	1974
Income		
Domestic coin	$37,240,699	$22,653,546
Numismatic coin	6,130,922	6,397,532
Olympic coin	5,147,221	3,701,568
Refining	1,142,905	1,095,799
Foreign contracts	674,951	3,366,862
	50,336,698	37,215,307
Expense:		
Cost of materials used	25,612,389	23,340,230
Salaries, wages and benefits	9,719,876	7,790,690
Utilities and supplies	2,920,755	2,172,817
Amortization of start-up costs (Note 1c)	2,453,204	
Loan interest (Notes 1b and 4)	1,925,743	285,482
Depreciation (Note 1b)	1,672,127	341,828
Building and equipment rental	1,045,758	786,882
Transportation and communications	579,919	656,166
Security	495,381	310,118
Professional and special services	398,359	255,345
Repair and maintenance	140,952	91,518
Other	576,964	177,457
	47,541,427	36,208,533
Net income—due to the Receiver General for Canada (Note 5)	$ 2,795,271	$ 1,006,774

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1975

	1975	1974
Source of Funds:		
Net income	$ 2,795,271	$ 1,006,774
Amortization of start-up costs incurred in prior years (Note 1c)	2,301,499	
Depreciation, not requiring an outlay of funds	1,672,127	341,828
Sale of land (Note 2)	1,116,944	
	7,885,841	1,348,602
Loans from Canada	6,000,000	17,200,000
	13,885,841	18,548,602
Application of Funds:		
Acquisition of capital assets	3,254,761	11,171,996
Deferred charges		1,358,885
Income in excess of statutory limitations (payable to the Receiver General for Canada) (Note 5)	2,795,271	1,006,774
	6,050,032	13,537,655
Increase in working capital	7,835,809	5,010,947
Working capital at beginning of year	3,282,573	(1,728,374)
Working capital at end of year	$11,118,382	$ 3,282,573

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS DECEMBER 31, 1975

1. Accounting policies

a) Inventories

Inventories are valued at the lower of cost and net realizable value with cost being determined as follows:

i) Metals and supplies are valued on a combined first-in, first-out and moving average basis;

ii) Work in progress is valued principally at standard cost which approximates actual (historical) cost.

b) Capital assets and depreciation

Capital assets are stated at acquisition cost. Depreciation is charged on a straight line basis commencing in the year of acquisition, except for the new Winnipeg Mint building on which depreciation has been taken for the first time in 1975, the year of commencement of Winnipeg operations. Assets are depreciated annually as follows:

Building—5% of acquisition cost

Equipment—10% of acquisition cost or at a rate which will fully depreciate the cost over the term of the program for which the equipment was acquired, where the duration of the program is less than 10 years.

The 1974 construction in progress relating to the Winnipeg Mint was completed during 1975 and the plant was in operation for approximately nine months during the year. Interest on loans to finance the new Mint construction and acquisition of related equipment has been charged to operations in 1975.

c) Amortization of start-up costs

As a result of a change in accounting policy, prior years' deferred charges of $2.3 million incurred in preparation for commencement of Winnipeg Mint operations have been charged entirely against income in 1975. The previous policy had intended to amortize these deferred charges over three years commencing January 1, 1975.

2. Sale of land

During the year approximately half of the land holdings in Winnipeg was sold for $1,118,040. Improvements made to the total land area ($89,645) have not been adjusted to reflect apportionment between land sold and land holdings retained. Land improvements are subject to depreciation at 5% per annum. The total proceeds, including the resulting net gain on disposal of $436,484 have been reflected in the balance sheet by reducing the land account accordingly.

3. Ottawa and Hull buildings and equipment

The Ottawa and Hull Mint buildings and certain equipment are rented from the Department of Public Works and other lessors.

The cost of Hull Mint renovations acquired substantially in 1975 in the amount of $250,000 is expected to be recovered from the Department of Finance and accordingly is included in the accounts receivable. Additional expenditures of $143,000 for renovations have been committed for 1976 and are similarly expected to be recovered.

4. Loans from Canada

Loans from Canada bear interest at rates of 5⅞% to 9¾% per annum and are repayable in varying annual instalments over twenty years. Payments on principal totalling $1 million become due in 1976.

ROYAL CANADIAN MINT—*Concluded*

5. Statutory financial limitations

Significant financial limitations set out in the Royal Canadian Mint Act respecting loans from the Minister of Finance and the reserve for losses are as follows:

i) Loans are made on such terms and conditions as are approved by the Governor in Council;

ii) Loans made to the Mint for meeting establishment and operating expenses, and for financing the costs of capital projects may not in the aggregate exceed $35 million which includes a maximum of $5 million for establishment and operating expenses;

iii) Loans made for temporary purposes may not exceed $1 million and shall be repaid within twelve months from the day on which the loan is made;

iv) The Mint may make provision from profits for a reserve against possible losses but the agregate amount in the reserve at any one time shall not exceed $1 million. Any profits in excess of those required to cover previous losses and the reserve shall be applied to the revenues of Canada.

6. Custodianship

At year-end the Mint held in safekeeping the following inventories which are excluded from the accounts:

On behalf of the Department of Finance:

	(000)
i) Gold and silver at approximate trading value, December 31, 1975	$ 68,400
ii) Coin, at face value	8,500
	76,900
On behalf of others:	
Gold at approximate trading value, December 31, 1975	11,600
	$ 88,500

7. Mint museum

The Mint operates a museum containing approximately 5,000 Canadian and foreign coins and medals of undetermined value. As these coins are not intended for resale, they are excluded from the accounts.

8. Remuneration of directors and officers

The Mint has seven directors and eight officers; one officer is also a director. No remuneration was paid to the directors as directors. Remuneration of officers as officers was $175,068.

9. Consistency

Accounting principles are applied on a consistent basis from year to year except for occasional changes to reflect improved accounting practices, in which case the effect of any significant change is indicated. Certain 1974 comparative figures have been reclassified to conform with the 1975 presentation.

AUDITOR GENERAL OF CANADA
Ottawa, Ontario
March 31, 1976

THE HONOURABLE JEAN-PIERRE GOYER, P.C., LL.B., M.P.,
MINISTER OF SUPPLY AND SERVICES,
OTTAWA, ONTARIO.

Dear Mr. Goyer,

I have examined the balance sheet of the Royal Canadian Mint as at December 31, 1975 and the statements of income and expense and changes in financial position for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

As explained in Note 2 to the financial statements, the proceeds from the sale of land have been deducted from the cost of land shown on the balance sheet. As a consequence, net income for the year has been understated by $438,741 representing the net gain on the sale of land (436,484) and the depreciation taken on certain land improvements applicable to the land sold ($2,257). If generally accepted accounting principles had been followed, the net income for the year would have been $3,234,012.

In my opinion, except for the effect of accounting for the sale of land as described above, these financial statements give a true and fair view of the financial position of the Mint as at December 31, 1975 and the results of its operations and the changes in its financial position for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Mint, the financial statements are in agreement therewith and the transactions that have come under my notice have been within the statutory powers of the Mint.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada

ST. CLAIR RIVER BROADCASTING LIMITED
(Incorporated under the Ontario Companies Act)

BALANCE SHEET AT MARCH 31, 1976

ASSETS	1976	1975
Current assets:		
Cash	$ 24,914	$ 391,537
Short term investments (Note 2)	1,038,100	
Accounts receivable	19,159	657,605
Due from parent company, Canadian Broadcasting Corporation		129,404
Film and script rights		164,990
Prepaid expense		94,298
Total current assets	1,082,173	1,437,834
Capital assets, at cost: (Note 1)		
Land and buildings		983,836
Technical equipment		1,677,114
Furnishings and equipment		152,813
Other		11,392
		2,825,155
Less: Accumulated depreciation		1,191,609
		1,633,546
	$ 1,082,173	$ 3,071,380

LIABILITIES		1976	1975
Current liabilities:			
Accounts payable and accrued liabilities		$ 36,798	$ 541,617
Due to parent company, Canadian Broadcasting Corporation		435,013	
Total current liabilities		471,811	541,617
SHAREHOLDER'S EQUITY			
Capital stock:			
Authorized			
3600—6% non-voting, non-cumulative, non-participating, redeemable preference shares having a par value of $10.00 per share	$ 36,000		
4000—common shares of no par value, having a maximum issue price of	13,000,000		
	$ 13,036,000		
Issued and fully paid			
1885—common shares of no par value		12,400,005	12,400,005
Liquidation account per statement attached		(1,872,003)	
Deficit per statement attached		(9,917,640)	(9,870,242)
		610,362	2,529,763
		$ 1,082,173	$ 3,071,380

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Board of Directors:

V. F. DAVIES
Director

Certified correct:
G. A. QUINN
Treasurer

LISTER S. SINCLAIR
Director

STATEMENT OF OPERATIONS (NOTE 1) FOR THE YEAR ENDED MARCH 31, 1976

	1976	1975
Expense:		
Cost of production and distribution:		
Programs	$ 1,076,925	$ 3,333,819
Station transmission	63,632	257,675
Commissions to agencies	63,807	287,988
	1,204,364	3,879,482
Operational supervision and services:		
Programs	66,742	206,098
Administration	96,024	560,382
General	9,969	22,579
	172,735	789,059
Selling expense	237,799	536,280
Incorporation expense written off		4,238
Interest expense		224,371
	1,614,898	5,433,430
Income:		
Advertising revenue—gross	1,068,616	3,754,396
Assistance payments (Note 3)	373,285	1,260,807
Interest	49,358	18,579
Miscellaneous	76,241	225,859
	1,567,500	5,259,641
Net cost of operations	$ 47,398	$ 173,789

The accompanying notes are an integral part of the financial statements.

STATEMENT OF LIQUIDATION ACCOUNT (NOTE 1) FOR THE YEAR ENDED MARCH 31, 1976

	1976	1975
Distribution of net assets to Canadian Broadcasting Corporation:		
Net current assets	$ 311,045	
Net capital assets	1,560,958	
Balance, end of year	$ 1,872,003	

The accompanying notes are an integral part of the financial statements.

ST. CLAIR RIVER BROADCASTING LIMITED—*Concluded*

STATEMENT OF DEFICIT
FOR THE YEAR ENDED MARCH 31, 1976

	1976	1975
Balance, beginning of year	$9,870,242	$2,525,931
Add:		
Net cost of operations	47,398	173,789
Losses of partner on CKLW-TV operations		6,322,730
Write-off of goodwill		847,792
Balance, end of year	$9,917,640	$9,870,242

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1976

	1976	1975
Source of funds		
Net cost of operations	$ (47,398)	$ (173,789)
Add back: Depreciation and amortization not requiring a current outlay of funds	89,834	251,206
	42,436	77,417
Issue of shares		10,800,000
	42,436	10,877,417
Application of funds		
Additions to capital assets	17,246	1,880,514
Goodwill		847,792
Losses of partner in CKLW-TV operation		6,322,730
Net current assets distributed to shareholder	311,045	
	328,291	9,051,036
(Decrease) increase in working capital	(285,855)	1,826,381
Working capital (deficit), beginning of year	896,217	(930,164)
Working capital, end of year	$ 610,362	$ 896,217

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1976

1. Liquidation of assets

   Pursuant to a resolution for the voluntary dissolution of the company it entered into an agreement on July 23, 1975 with its sole shareholder, Canadian Broadcasting Corporation for the implementation of a transfer of all of its assets and for the carrying out of all acts necessary for an orderly takeover of the business of station CKLW-TV by Canadian Broadcasting Corporation.

   Effective July 23, 1975, the company closed its television operation and commenced distribution of the physical assets of the station CKLW-TV to Canadian Broadcasting Corporation.

2. Short term investments

   Short term investments are carried at cost which approximates market value.

3. Assistance payments from Canadian Broadcasting Corporation

   The operating loss for the period to July 23, 1975 arising from station CKLW-TV has been defrayed (exclusive of depreciation expense) by assistance payments received by the company from Canadian Broadcasting Corporation in the amount of $373,285.

4. Supplementary information

   Depreciation and amortization charged during the period of operations amounted to $89,834.

   Certain 1975 comparative figures have been restated to conform to the 1976 presentation.

   No remuneration was paid to the five directors and four officers of the company. Two of the latter are also directors.

AUDITOR GENERAL OF CANADA

Ottawa, Ontario
June 28, 1976

THE CANADIAN BROADCASTING CORPORATION
AND
THE HONOURABLE J. HUGH FAULKNER, P.C., M.P.,
SECRETARY OF STATE,
OTTAWA.

Sirs,

I have examined the balance sheet of St. Clair River Broadcasting Limited at March 31, 1976 and the statements of operations, liquidation account, deficit and changes in financial position for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements give a true and fair view of the financial position of the Company at March 31, 1976 and the results of its operations and the changes in financial position for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Company, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada.

THE ST. LAWRENCE SEAWAY AUTHORITY

(Established by The St. Lawrence Seaway Authority Act)

BALANCE SHEET

ASSETS	March 31 1976	December 31 1974
Current assets		
Cash and short-term deposits	$ 10,980,009	$ 12,511,079
Due from Parliamentary appropriations	1,703,671	826,968
Accounts receivable	671,268	2,107,244
Inventories of supplies, at cost	1,339,600	1,303,920
	14,694,548	16,749,211
Investment in Canada bonds, at cost (market value $14,516,663)	15,513,281	14,364,932
Long-term agreements of sale	773,109	847,846
Investment in subsidiary companies (Note 2)	9,500	9,500
Capital assets (Schedule B)	778,644,325	776,435,258
Less: Accumulated depreciation	15,523,563	14,474,641
	763,120,762	761,960,617
	$794,111,200	$793,932,106

LIABILITIES	March 31 1976	December 31 1974
Current liabilities		
Accounts payable and accrued liabilities	$ 8,600,404	$ 9,545,935
Loans from Canada (Note 3)		
Interest-bearing	552,450,000	552,450,000
Interest-free	72,500,000	72,500,000
Deferred interest on loans	192,205,744	161,643,655
	817,155,744	786,593,655
Total liabilities	825,756,148	796,139,590
EQUITY OF CANADA		
Contributed capital		
Beginning of period	119,139,547	131,888,072
Add: Purchases financed by appropriations	282,403	258,425
	119,421,950	132,146,497
Less: Asset costs written off	147,549	1,121,004
Assets transferred to Canada		11,885,946
End of period	119,274,401	119,139,547
Accumulated deficit	(150,919,349)	(121,347,031)
Net equity (deficiency)	(31,644,948)	(2,207,484)
	$794,111,200	$793,932,106

The accompanying notes are an integral part of the financial statements.

Certified correct:

J. H. GRAHAM
Treasurer

R. J. FORGUES
Comptroller

Approved:

PAUL D. NORMANDEAU
President

THE ST. LAWRENCE SEAWAY AUTHORITY—*Continued*

STATEMENT OF INCOME, EXPENSE AND DEFICIT FOR THE FIFTEEN MONTHS ENDED MARCH 31, 1976
(with comparative figures for the twelve months ended December 31, 1974)

	MONTREAL-LAKE ONTARIO SECTION	WELLAND SECTION	NON-TOLL SECTION	TOTAL	
	1975/76 (15 Months)	1975/76 (15 Months)	1975/76 (15 Months)	1975/76 (15 Months)	1974 (12 Months)
Income					
Tolls and lockage fees	$ 16,540,671	$ 3,746,851	$	$ 20,287,522	$ 18,791,050
Interest and other	2,527,819	2,261,139	230,519	5,019,477	4,568,235
	19,068,490	6,007,990	230,519	25,306,999	23,359,285
Expense					
Operating expenses (Schedule A)	15,512,553	23,278,394	1,992,777	40,783,724	33,058,645
Interest on Government loans	31,819,584	22,661,597		54,481,181	40,942,660
Depreciation and write-off of capital assets	1,308,671	147,549		1,456,220	2,189,885
	48,640,808	46,087,540	1,992,777	96,721,125	76,191,190
Loss for the period	29,572,318	40,079,550	1,762,258	71,414,126	52,831,905
Add: Deficit at beginning of period	121,347,031			121,347,031	102,700,046
	150,919,349	40,079,550	1,762,258	192,761,157	155,531,951
Less: Recoveries from Parliamentary appropriations		39,932,001	1,762,258	41,694,259	33,063,916
Transfer from contributed capital		147,549		147,549	1,121,004
Deficit at end of period	$150,919,349	$	$	$150,919,349	$121,347,031

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE FIFTEEN MONTHS ENDED MARCH 31, 1976
(with comparative figures for the twelve months ended December 31, 1974)

	1975/76 (15 Months)	1974 (12 Months)
Source of funds		
Parliamentary appropriations		
Welland Canal		
—operations	$39,932,001	$31,457,412
—capital assets	282,403	258,425
Non-Toll Canals	1,762,258	1,606,504
	41,976,662	33,322,341
Loans from Canada		6,200,000
Long-term agreements of sale	74,737	(14,920)
	42,051,399	39,507,421
Application of funds		
Net loss for the period	71,414,126	52,831,905
Less—Items not requiring funds		
Loan interest deferred (after payment of $23,919,092 to Canada)	30,562,089	21,891,113
Depreciation and write-off of capital assets	1,456,220	2,189,885
	39,395,817	28,750,907
Capital asset additions	2,616,365	9,408,658
Investments	1,148,349	1,035,226
	43,160,531	39,194,791
(Decrease) Increase in working capital	(1,109,132)	312,630
Working capital—Beginning of period	7,203,276	6,890,646
Working capital—End of period	$ 6,094,144	$ 7,203,276

The accompanying notes are an integral part of the financial statements.

THE ST. LAWRENCE SEAWAY AUTHORITY—*Continued*

STATEMENT OF OPERATING EXPENSES FOR THE FIFTEEN MONTHS ENDED MARCH 31, 1976
(with comparative figures for the twelve months ended December 31, 1974)

Schedule A

	MONTREAL–LAKE ONTARIO SECTION	WELLAND SECTION	NON-TOLL SECTION	TOTAL	
	1975/76 (15 Months)	1975/76 (15 Months)	1975/76 (15 Months)	1975/76 (15 Months)	1974 (12 Months)
REGIONAL EXPENSE					
Operation					
Salaries and benefits	$ 3,391,496	$ 5,419,343	$ 542,775	$ 9,353,614	$ 6,687,680
Other	498,796	853,303	25,162	1,377,261	1,176,003
	3,890,292	6,272,646	567,937	10,730,875	7,863,683
Maintenance					
Salaries and benefits	4,498,781	6,070,989	593,212	11,162,982	8,011,089
Contracts and materials	1,773,633	4,177,523	293,496	6,244,652	6,279,004
Other	391,804	327,122	49,303	768,229	463,453
	6,664,218	10,575,634	936,011	18,175,863	14,753,546
Administration					
Salaries and benefits	1,280,240	1,644,846	95,660	3,020,746	2,107,896
Security and special services	451,928	94,982		546,910	292,951
Grants in lieu of taxes	93,511	581,105	109,333	783,949	1,070,784
Other	489,058	478,232	9,254	976,544	770,242
Reallocation to Non-Toll section	(6,988)	(140,600)	147,588		
Allocation to work under construction					(24,000)
	2,307,749	2,658,565	361,835	5,328,149	4,217,873
	12,862,259	19,506,845	1,865,783	34,234,887	26,835,102
HEADQUARTERS' EXPENSE AND ALLOCATION					
Salaries and benefits				5,287,458	5,887,215
Grants in lieu of taxes				45,242	42,225
Other				1,216,137	1,319,645
Allocation to work under construction					(1,025,542)
Total—allocated to sections	2,650,294	3,771,549	126,994	6,548,837	6,223,543
TOTAL OPERATING EXPENSES	$ 15,512,553	$23,278,394	$1,992,777	$ 40,783,724	$ 33,058,645

CAPITAL ASSETS AS AT MARCH 31, 1976
(with comparative figures as at December 31, 1974)

Schedule B

	MONTREAL LAKE ONTARIO SECTION	WELLAND SECTION	TOTAL MARCH 31ST 1976	TOTAL DEC. 31ST 1974
Land	$ 10,590,648	$ 22,062,829	$ 32,653,477	$ 32,700,683
Buildings	5,087,980	6,237,262	11,325,242	10,930,412
Channels and canals	118,623,753	67,438,119	186,061,872	186,051,752
Locks	120,187,626	107,482,731	227,670,357	226,947,243
Bridges	32,870,585	5,513,349	38,383,934	38,374,234
Movable equipment–including shore, floating, shop and other equipment	5,112,149	2,800,388	7,912,537	7,635,075
Remedial works–expenditures on properties owned by others	46,872,568	11,813,471	58,686,039	58,677,367
Works under construction	850,828	215,100,039	215,950,867	215,118,492
	$340,196,137	$438,448,188	$778,644,325	$776,435,258

ST. LAWRENCE SEAWAY AUTHORITY—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS
FOR THE 15 MONTHS ENDED MARCH 31, 1976

1. SIGNIFICANT ACCOUNTING POLICIES

CHANGE IN FINANCIAL YEAR—By Order-in-Council P.C. 1975-799 dated April 8, 1975, the financial year of the Authority was changed from the calendar year to a year ending March 31st. Consequently, the current financial statements cover the fifteen month period from January 1, 1975 to March 31, 1976.

COMPARATIVE FIGURES—Comparative figures have been restated to conform to the 1976 presentation. It should be noted that the current period includes 15 months while comparative figures presented are for 12 months.

PARLIAMENTARY APPROPRIATIONS—The deficits of the Welland Section and Non-Toll Canals are recovered from parliamentary appropriations. The recoveries are reported in the Statement of Income, Expense and Deficit. Parliamentary appropriations used to finance capital assets are added to Contributed Capital.

CONTRIBUTED CAPITAL—Contributed capital represents the transfer value attributed to capital assets received from Canada and the amount of Parliamentary appropriations used to purchase capital assets. Contributed capital is reduced by the cost of such assets taken out of service.

CAPITAL ASSETS—Capital assets are recorded at cost, except for those entrusted to the Authority in 1959 as part of the deep waterway system, which are recorded at values established by Canada.

Non-Toll Canal assets with a value of $8,571,755 are under the administration of the Authority, but do not form part of the deep waterway system. Since the Authority does not hold title, the assets are not recorded in its accounts.

DEPRECIATION OF CAPITAL ASSETS—Depreciation is provided on equipment and machinery having an estimated life of less than fifty years in the Montreal—Lake Ontario Section. No provision for depreciation is made for other assets including non-movable structures such as buildings, lock gates, locks and bridges.

2. INVESTMENTS IN SUBSIDIARY COMPANIES

An investment of $8,000 represents the total capital stock of the Seaway International Bridge Corporation Ltd. which has annually paid over its earnings.

An investment of $1,500 represents the total capital stock issued by the Great Lakes Pilotage Authority, Ltd. Deficits incurred since acquisition have been recovered from Parliamentary appropriations voted for that purpose.

Consolidated statements of The St. Lawrence Seaway Authority and its subsidiaries have not been prepared, as each entity has distinctly separate operations and, as Crown Corporations, each reports directly to Parliament through the Minister of Transport.

3. LOANS FROM CANADA

Loans to finance the Montreal—Lake Ontario Section of the Seaway, together with interest, are to be repaid in such amounts each year as the cumulative net profit of the Section will permit. Any unpaid interest in respect of any year bears interest until paid, and the principal and interest are to be fully paid on or before December 31, 2009. At March 31, 1976 outstanding loans and deferred interest on the Montreal—Lake Ontario Section of the Seaway amounted to $336,500,000 and $159,383,728 respectively.

Loans to finance the cost of modernizing the Welland Canal effected prior to September 23, 1966 are interest-free. All loans effected after that date bear interest. Accrued and unpaid interest amounted to $32,822,016 during construction and was capitalized up to March 31, 1973, when the Canal became operational. Repayment of loans and accrued interest is not required until the Minister of Transport determines that the project is complete and approves the repayment terms. At March 31, 1976 outstanding loans and deferred interest on the Welland Section of the Seaway amounted to $288,450,000 and $32,822,016 respectively.

Interest rates on the indebtedness range from 3 ¼% to 10 ⅜%.

4. CLAIMS

In the normal course of business a number of claims and lawsuits have been brought against the Authority and the Authority has initiated certain claims and suits against others. The Authority does not expect that it will incur any material losses upon resolution of these actions.

5. EMPLOYEE TERMINATION BENEFITS

Termination benefits paid to employees are expensed in the year of termination or retirement. The financial statements do not reflect the termination benefits accruing to employees under labour contracts and conditions of employment. The amount of benefits earned to March 31, 1976, which will become payable on termination or retirement of employees, is estimated to be $6,000,000.

AUDITOR GENERAL OF CANADA

Ottawa, Ontario.
June 18, 1976.

THE HONOURABLE OTTO E. LANG, P.C., M.P.,
MINISTER OF TRANSPORT,
OTTAWA, ONTARIO.

Dear Mr. Lang,

I have examined the balance sheet of The St. Lawrence Seaway Authority as at March 31, 1976 and the statements of income, expense and deficit and changes in financial position for the fifteen months then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

As explained in Note 1 to the financial statements, the Authority does not provide for depreciation on all capital assets which are susceptible to deterioration and obsolescence.

As explained in Note 5 to the financial statements, the Authority has not recorded a provision for termination benefits accruing to its employees.

In my opinion, except for the effect of failing to record a provision for termination benefits and to provide adequately for depreciation of capital assets referred to in the preceding paragraphs, these financial statements give a true and fair view of the financial position of the Authority as at March 31, 1976 and the results of its operations and the changes in financial position for the fifteen months then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding period.

I further report that, in my opinion, proper books of account have been kept by the Authority, the financial statements are in agreement therewith and the transactions that have come under my notice have been within the statutory powers of the Authority.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada.

THE SEAWAY INTERNATIONAL BRIDGE CORPORATION, LTD.

(*Incorporated under the Canada Corporations Act*)

BALANCE SHEET AS AT DECEMBER 31, 1975

ASSETS	1975	1974	LIABILITIES	1975	1974
Cash	$19,778	$15,983	Due to The St. Lawrence Seaway Authority	$ 1,040	$61,175
Accounts receivable	946	59,835	Accounts payable	14,848	6,953
Bridge paint inventory, at cost	6,954		Deferred income from tolls	6,618	5,780
Equipment, at cost	74,401	74,408	Debentures (interest free)	8,000	8,000
Less: Accumulated depreciation	63,573	60,318	CAPITAL STOCK		
	10,828	14,090	Authorized—50 shares of $1,000 each		
			Issued—8 shares, fully paid	8,000	8,000
	$38,506	$89,908		$38,506	$89,908

Note 1—The Seaway International Bridge Corporation, Ltd. was incorporated for the purpose of operating and managing the international toll bridge system between Cornwall, Ont., and Rooseveltown, N.Y., on behalf of the owners, The St. Lawrence Seaway Authority and the Saint Lawrence Seaway Development Corporation. By agreement between the Seaway entities, the annual income from the operation of the bridge system, after payment of operating expenses, is to be applied first towards the amortization of the cost of the North Channel bridge, together with interest, after which the balance of the income is to be divided equally between the Seaway entities.

As shown by the attached Statement, the net income of the Corporation from the operation of the bridge system for the year ended December 31, 1975, amounted to $161,040. This amount was transferred to The St. Lawrence Seaway Authority to be applied towards the amortization of the cost of the North Channel bridge, together with interest, leaving an unamortized balance of $13,203,699 at December 31, 1975, compared with an unamortized balance of $12,726,916 at December 31, 1974.

Note 2—The financial statements do not reflect the amount of the future termination benefits accruing to employees. Actual costs are expensed in the year of termination or retirement, and in 1975 such costs amounted to $9,800 (1974-nil). The amount of unrecorded future benefits earned to December 31, 1975 is estimated at $64,000 (1974-$58,300).

Approved on behalf of the Board:

PAUL D. NORMANDEAU
President and Director

D. W. OBERLIN
Vice President and Director

THE SEAWAY INTERNATIONAL BRIDGE CORPORATION, LTD.—*Concluded*

STATEMENT OF INCOME AND EXPENSE
FOR THE YEAR ENDED DECEMBER 31, 1975

	1975	1974
Income:		
Tolls	$535,678	$547,580
Other	39,254	36,117
	574,932	583,697
Expense:		
Salaries and wages	269,145	256,448
Employee benefits	44,747	32,117
Maintenance materials and services	30,540	45,451
Advertising	20,539	18,049
Grant in lieu of municipal taxes	15,091	14,084
Rental of toll collection machines	12,775	12,775
Electricity, fuel and water	7,486	10,729
Provision for depreciation	4,196	4,624
Office supplies, etc.	3,012	3,092
Insurance	2,367	1,998
Miscellaneous	3,994	5,372
	413,892	404,739
Net income before extraordinary item	161,040	178,958
Retroactive rental settlement		32,217
Net income transferred to the St. Lawrence Seaway Authority (see notes to Balance Sheet)	$161,040	$211,175

AUDITOR GENERAL OF CANADA

Ottawa, Ontario.
March 19, 1976.

THE HONOURABLE OTTO E. LANG, P.C., M.P.,
MINISTER OF TRANSPORT,
OTTAWA, ONTARIO.

Dear Mr. Lang,

I have examined the balance sheet of The Seaway International Bridge Corporation, Ltd. as at December 31, 1975 and the statement of income and expense for the year then ended. My examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as I considered necessary in the circumstances.

As explained in Note 2 to the financial statements the Corporation has not recorded the cost of future benefits accruing to employees.

In my opinion, except for the failure to record the amount of future employee benefits referred to in the preceding paragraph, those financial statements give a true and fair view of the financial position of the Corporation as at December 31, 1975 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within the statutory powers of the Corporation.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada.

TELEGLOBE CANADA
(Established by the Téléglobe Canada Act)

BALANCE SHEET AS AT MARCH 31, 1976

ASSETS	1976	1975
Current:		
Cash	$ 974,739	$ 150,627
Short-term deposits	36,000,000	20,800,000
Accounts receivable	21,020,492	22,688,767
Prepaid expenses	1,155,006	1,346,430
Total current assets	59,150,237	44,985,824
Capital assets, at cost: (Note 5)		
Land, buildings and furnishings	19,718,936	17,585,584
Cable systems and technical equipment	173,938,583	162,047,174
International satellite system—space segment	14,383,876	15,174,630
Preliminary project development costs	89,154	500,016
	208,130,549	195,307,404
Less: Accumulated depreciation	89,561,441	78,860,612
	118,569,108	116,446,792
	$177,719,345	$161,432,616

LIABILITIES	1976	1975
Current:		
Accounts payable	$ 32,634,690	$ 29,463,847
Estimated amount due to Commonwealth Network (Note 4c)	13,755,862	10,239,735
Advances from Canada repayable within one year	2,938,518	2,798,484
Income tax payable	694,889	1,700,220
Total current liabilities	50,023,959	44,202,286
Advances from Canada not repayable within one year (Note 6)	26,651,808	29,590,326
Deferred income tax	11,070,779	10,732,832
	87,746,546	84,525,444
EQUITY OF CANADA		
Retained earnings:		
Balance at beginning of year	76,907,172	66,110,107
Net income for year, per Statement of Income and Expense	13,065,627	10,797,065
Balance at end of year	89,972,799	76,907,172
	$177,719,345	$161,432,616

The accompanying notes are an integral part of the financial statements.

Certified Correct:

Approved:

J. C. DELORME
President and Chief Executive Officer

J. H. CHAPMAN
Director

ROLAND G. LEFRANCOIS
Director

TELEGLOBE CANADA—*Continued*

STATEMENT OF INCOME AND EXPENSE FOR THE YEAR ENDED MARCH 31, 1976

	1976	1975
INCOME:		
Operating revenues (Note 2)	$65,862,729	$55,775,067
EXPENSE:		
Operating salaries and wages	8,465,048	7,911,765
Administrative salaries	6,802,969	4,541,946
Employee benefits (Note 10)	2,269,277	895,349
Depreciation (Note 7)	13,918,790	10,598,558
Rental of circuits	10,704,212	9,542,476
Maintenance and repairs—plant and equipment	2,590,072	3,711,827
Nonrecoverable portion of ship operating costs (Note 9)	2,409,795	2,019,075
Other operating and administrative expenses	5,294,594	4,709,072
	52,454,757	43,930,068
Less:		
Estimated amount recoverable from Commonwealth Network (Note 4b)	10,359,400	10,230,622
Net expense	42,095,357	33,699,446
Operating income	23,767,372	22,075,621
INTEREST INCOME AND EXPENSE:		
Interest on short term deposits	2,362,767	1,473,301
Interest expense	(1,613,149)	(1,988,748)
Interest capitalized		401,591
	749,618	(113,856)
Net income before income tax	24,516,990	21,961,765
INCOME TAX:		
Current	11,594,889	9,785,400
Deferred	(143,526)	1,379,300
	11,451,363	11,164,700
Net income for year	$13,065,627	$10,797,065

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1976

	1976	1975
SOURCE OF FUNDS		
Net income for year	$13,065,627	$10,797,065
Expenses not requiring cash outlay:		
Depreciation	13,918,790	10,598,558
Loss (profit) on sale of capital assets	(225,626)	(320,384)
Increase in deferred income tax	337,947	1,379,300
Funds from operations	27,096,738	22,454,539
Sale of capital assets	1,769,862	5,238,356
	28,866,600	27,692,895
APPLICATION OF FUNDS		
Purchase of capital assets	17,585,342	16,744,822
Decrease in long term advances from Canada	2,938,518	2,798,484
	20,523,860	19,543,306
Increase in working capital	8,342,740	8,149,589
Working capital (deficiency) at beginning of year	783,538	(7,366,051)
Working capital at end of year	$ 9,126,278	$ 783,538

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 1976

1. Accounting Policies

   (a) Capital assets and depreciation—
   Capital assets are stated at acquisition cost and to a large extent represent the Corporation's investment in transoceanic cable and satellite systems, including ancillary equipment, that are owned either jointly with other partners or outright by the Corporation. Salaries and related employee benefits are capitalized in proportion to the time spent on capital projects by members of the engineering and operations staffs.
   Interest on major projects in progress involving a construction period in excess of 12 months is capitalized based on the total amount expended to the end of each quarter.
   Depreciation is provided on a straight line basis over the estimated useful life of the assets.

   (b) Foreign currencies—
   Accounts receivable and accounts payable in foreign currencies have been translated to Canadian funds at exchange rates prevailing at March 31, 1976.

   (c) Revenue—
   The Corporation reports as revenue its share of the income earned from facilities either owned jointly with other partners or outright by the Corporation.

   (d) Deferred income tax—
   Since the Corporation is a Canadian Crown Corporation, it is not subject to the payment of provincial income taxes. In calculating taxable income the Corporation claims the maximum capital cost allowances permitted under the Income Tax Act which generally have exceeded depreciation recorded in the accounts. The deferred income tax account is credited with the income tax which would otherwise be payable on the excess of capital cost allowances over depreciation and is debited when the reverse situation arises.

2. Nature of Activities
   The establishing Act provides that the Corporation shall establish, maintain and operate in Canada and elsewhere external telecommunication services for the conduct of public communications, and coordinate Canada's external telecommunication services with those of other nations. Such services include the telegraph, telephone and telex services, the leasing of private and public use circuits, data transmission, television and radio programme transmission and participation in the provision of the international communications satellite systems.

3. Name of Corporation
   The name of the Corporation was changed to Teleglobe Canada from Canadian Overseas Telecommunication Corporation by Act of Parliament, which received Royal Assent on December 15, 1975.

4. Shared Facilities—Commonwealth Network and Others

   (a) Under the financial arrangements relating to partnership facilities adopted by the Commonwealth Telecommunications Organization:
      (i) income arising from traffic between partners generally is shared equally between them;
      (ii) income arising from traffic transiting a partner is shared by the partners in proportion to the total volume of traffic put on the system by them; and
      (iii) expense of the partners is shared in proportion to the volume of traffic put on the system by them.

TELEGLOBE CANADA—*Continued*

(b) The expenses recoverable from the Commonwealth Network of $10,359,400 reflected in the statement of income and expense is management's best estimate of the anticipated recovery for the year. The actual recovery for a year is only determined after all partners have submitted audited financial statements, setting forth their actual figures in accordance with the terms of the covering agreement.

(c) The estimated amounts due to the Commonwealth Network comprise:

(i) $4,322,720 with respect to the amount by which instalments received for the years yet to be finalized and which ended prior to April 1, 1973 exceeded the estimated amount recoverable recorded in the books of account. This amount relates to the arrangements that existed prior to April 1, 1973 which were known as Wayleave I and Wayleave II. All years have been finalized up to March 31, 1968 for both Wayleave I and Wayleave II. Since the Corporation is not certain when the years subsequent to these dates will be finalized and since the final results cannot be predicted it has continued to follow the practice of effecting adjustments only at the time that final figures are determined; and

(ii) $9,433,142 with respect to the amount by which the instalments received for the three years ended March 31, 1976 exceeded management's best estimate of the amount recoverable for these years under the new arrangements. However there is no precise information available as to the actual amount recoverable for these years:

(d) The Corporation has also entered into an agreement with other partners in the International Satellite System for the use of facilities and the sharing of net revenues in relation to the amount of capital contributed' Partners, ownership percentages are revised annually, based upon the use made of the system by each partner, and capital contributions adjusted between partners accordingly.

5. Cost of Completing Capital Projects

As at March 31, 1976 the estimated cost of completing capital projects, as approved b the Governor in Council, amounted to approximately $106,400,000 of which $33,200,000 relates to the year ending March 31, 1977.

6. Advances from Canada

The advances from Canada, under Section 12 of the Act, bear interest at rates varying between 3 ½% and 6 ¾% and are repayable in semi-annual instalments over varying periods extending to 1998, in accordance with the terms and conditions laid down by the Governor in Council.

7. Depreciation

The net book value of $1,089,335, with respect to certain assets taken out of service during the year, has been added to depreciation expense. In addition, $806,452 has been added to depreciation in respect of interest capitalized in prior years on certain projects whereas current practice is not to capitalize interest on such projects.

8. Capitalized Salaries and Employee Benefits

During the year the Corporation capitalized salaries and related employee benefits amounting to $2,097,239 (1975—$1,951,243).

9. Cost of Fire Damage Repairs and Expenses

The cost of approximately $4,100,000 of repairing the fire damage that occurred on board the Canadian Coast Guard Ship John Cabot on September 10, 1974 is covered by fire insurance. The fire occurred during the period that the vessel was under lease from the Ministry of Transport for the purpose of effecting cable repairs and, in accordance with the covering agreement, the Corporation is responsible for the ongoing expenses during the period that she is not operational. Such expenses amounted to $2,409,795 (1975—$2,019,075) for the year and are reflected in the statement of income and expense. Repairs were completed prior to March 31, 1976.

10. Employee Benefits

The method of accounting for vacation pay and termination benefits payable to employees was changed during the year ended March 31, 1976 to an accrual basis, whereas in previous years such amounts were charged to expense only when paid. The changed accounting practice was not applied retroactively and has resulted in a charge of $782,663 in the current year.

11. Executive Remuneration

Included in expense for 1976 is renumeration of 6 directors, as directors, $2,700 (1975—$2,800) and of 11 officers, as officers $376,875 (1975—$418,344). One officer is also a director.

12. Temporary Economic Controls

The Corporation is subject to the provisions of the Anti-Inflation Act which became effective on October 14, 1975 and the Regulations promulgated thereunder, which provide for restraints on prices, profit margins and compensation of employees.

13. Comparative Figures

Certain figures for the previous year have been reclassified to conform with the current year's presentation.

TELEGLOBE CANADA—*Concluded*

AUDITOR GENERAL OF CANADA
Ottawa, Ontario
June 15, 1976.

THE HONOURABLE JEANNE SAUVÉ. P.C., M.P.,
MINISTER OF COMMUNICATIONS,
OTTAWA, ONTARIO.

Dear Madame,

I have examined the balance sheet on Téléglobe Canada as at March 31, 1976 and the statements of income and expense and changes in financial position for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Corporation as at March 31, 1976 and the results of its operations and changes in financial position for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada

URANIUM CANADA, LIMITED

(*Incorporated under the Canada Corporations Act*)

BALANCE SHEET AS AT DECEMBER 31, 1974

ASSETS	1974	1973
Accounts receivable (Note 4)	$ 2,512,388	$ 21,286
Prepaid selling expense	128,346	29,076
Interest in joint stockpile of uranium concentrates, at cost	26,392,479	26,261,937
	$29,033,213	$26,312,299

LIABILITIES	1974	1973
Accounts payable	$ 116,504	$ 72,158
Contractor's holdbacks	146,659	440,383
Equity of Canada		
Advances from Canada (Note 1)	29,137,081	25,916,069
Less deficit		
Balance at beginning of year	116,320	116,320
Loss for the year	250,720	
Balance at end of year	367,040	116,320
	28,770,041	25,799,749
Capital stock: Authorized and issued—1,000 shares of no par value	9	9
	28,770,050	25,799,758
	$29,033,213	$26,312,299

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Board:

G. M. MACNABB
Director

JAMES T. LYON
Director

I have examined the above balance sheet and the related statement of transactions in joint uranium stockpile and have reported thereon under date of October 6, 1975 to the Minister of Energy, Mines and Resources.

J. J. MACDONELL
Auditor General of Canada

STATEMENT OF TRANSACTIONS IN JOINT URANIUM STOCKPILE FOR THE YEAR ENDED DECEMBER 31, 1974

	Cost to Canada of 76% share	
	1974	1973
Stockpile of uranium concentrates at January 1	$26,261,937	$18,063,460
Expenditures during year:		
Purchase of uranium concentrates	2,938,815	8,135,707
Storage, weighing and sampling		438
Freight	2,037	62,332
	2,940,852	8,198,477
	29,202,789	26,261,937
Less: Cost of sales	2,810,310	
Stockpile of uranium concentrates at December 31	$26,392,479	$26,261,937
Sales	$ 2,650,685	
Cost of sales	2,810,310	
Selling expenses	91,095	
	2,901,405	
Loss for the year	$ 250,720	

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS

1. Advances from Canada

   An amount of $29,500,000 has been provided by a parliamentary appropriation for the acquisition of uranium concentrates in the fiscal years 1970-71 to 1974-75 inclusive, of which $29,464,033 had been disbursed by December 31, 1974. Refunds totalling $326,952 have been made by the Corporation to Canada in respect of these advances.

2. The joint stockpile of uranium concentrates is held for conversion in Metropolis, Illinois, U.S.A. in accordance with sales agreements.

3. The Corporation has entered into sales agreements for the entire joint stockpile at firm unit prices applicable to the year of delivery. Based on these unit prices and the deliveries specified in the agreements, which deliveries may be varied by the purchasers, the Corporation may experience a loss of up to $1,000,000.

   The Corporation, as the government's sales agent for the joint stockpile material purchased from Denison Mines and the general government stockpile acquired since 1963, entered into seven purchase/sales agreements in November 1972 with electric utilities in Spain. The agreements provided for the sale of all the joint stockpile material as well as a portion of the general government stockpile. The income from such sales is expected to more than reimburse Canada for the moneys expended for the purchase of the material sold under these agreements.

4. Accounts receivable include $1,589,622 which is not due until 1976 in accordance with the terms of payment specified in the sales agreements with the Spanish companies.

5. The Corporation's seven directors receive no remuneration as directors. The Corporation's five officers, who are also directors, receive no remuneration as officers.

6. The Department of Energy, Mines and Resources expended $3,013 from Vote 10 on behalf of the Corporation for operating expense. The Department provides administrative services to the Corporation without charge.

URANIUM CANADA, LIMITED—*Concluded*

AUDITOR GENERAL OF CANADA
Ottawa, Ontario
October 6, 1975.

THE HONOURABLE ALASTAIR W. GILLESPIE, P.C., M.P.,
MINISTER OF ENERGY, MINES AND RESOURCES,
OTTAWA, ONTARIO.

Dear Mr. Gillespie,

I have examined the balance sheet of Uranium Canada, Limited as at December 31, 1974 and the statement of transactions in joint uranium stockpile for the year then ended. My examinaton included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Corporation as at December 31, 1974 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within the statutory powers of the Corporation.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada.

This statement for the year ended Dec. 31, 1974 was not available for inclusion in the 1974-75 Public Accounts.

URANIUM CANADA, LIMITED
(Incorporated under the Canada Corporations Act)

BALANCE SHEET AS AT DECEMBER 31, 1975

ASSETS	1975	1974
Accounts receivable	$18,071,757	$ 2,512,388
Accrued interest receivable	682,970	
Prepaid selling expense	85,116	128,346
Interest in joint stockpile of uranium concentrates, at cost	14,347,549	26,392,479
	$33,187,392	$29,033,213

LIABILITIES	1975	1974
Accounts payable	$ 233,584	$ 116,504
Contractor's holdbacks		146,659
	233,584	263,163
EQUITY OF CANADA		
Advances from Canada (Note 2)	28,260,572	29,137,081
Retained earnings (deficit)	4,693,227	(367,040)
Capital stock		
Authorized and issued: 1,000 shares of no par value	9	9
	32,953,808	28,770,050
	$33,187,392	$29,033,213

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Board

G. M. MacNABB
Director

O. J. C. RUNNALLS
Director

STATEMENT OF TRANSACTIONS IN JOINT URANIUM STOCKPILE FOR THE YEAR ENDED DECEMBER 31, 1975

	Cost to Canada of 76% share	
	1975	1974
Stockpile of uranium concentrates at January 1	$26,392,479	$26,261,937
Expenditures during year:		
Purchase of uranium concentrates	(1,135)	2,938,815
Freight		2,037
Recovery of freight and storage	(72,251)	
	(73,386)	2,940,852
	26,319,093	29,202,789
Less: Cost of sales	11,971,544	2,810,310
Stockpile of uranium concentrates at December 31	$14,347,549	$26,392,479
Sales	$16,802,043	$ 2,650,685
Cost of sales	11,971,544	2,810,310
Selling expenses	453,202	91,095
	12,424,746	2,901,405
Profit (loss) before interest income	4,377,297	(250,720)
Interest earned on accounts receivable	682,970	
Net profit (loss) for the year	$ 5,060,267	$ (250,720)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF RETAINED EARNINGS FOR THE YEAR ENDED DECEMBER 31, 1975

	1975	1974
Deficit at beginning of year	$ 367,040	$ 116,320
Net profit (loss) for the year	5,060,267	(250,720)
Retained earnings (deficit) at end of year	$4,693,227	$ (367,040)

The accompanying notes are an integral part of the financial statements.

URANIUM CANADA, LIMITED—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS

1. Accounting policy
   Translation of U.S. dollars
   At the year-end U.S. dollar balances included in accounts receivable are translated to Canadian funds at the prevailing rate of exchange and any exchange difference is included in sales.

2 Advances from Canada
   An amount of $29,500,000 has been provided by a parliamentary appropriation for the acquisition of uranium concentrates in the fiscal years 1970-71 to 1974-75 inclusive, of which $29,492,476 had been disbursed by December 31, 1975. Refunds totalling $1,231,904 have been made by the Corporation to Canada in respect of these advances.

3. The Corporation, as the government's sales agent for the joint stockpile purchased from Denison Mines Limited and the general government stockpile acquired since 1963, entered into seven purchase/sales agreements in November 1972 with electric utilities in Spain. The agreements provide for the sale of all the joint stockpile material as well as a portion of the general government stockpile. The agreements provided for firm unit sales prices applicable to the year of delivery. Negotiations with the customers in 1975 resulted in amendments to the agreements adjusting prices to a weighted base price plus interest to the time of delivery and a further amount of interest to time of payment for all deliveries against the contracts after 1974.

4. The joint stockpile of uranium concentrates is held for conversion in Metropolis, Illinois, U.S.A. in accordance with sales agreements.

5. The Corporation's eight directors receive no remuneration as directors. The Corporation's five officers, four of whom are also directors, receive no remuneration as officers.

6. The Department of Energy, Mines and Resources expended $13,189 from Vote 10 on behalf of the Corporation for operating expense. The Department provides administrative services to the Corporation without charge.

7. Title to the Government of Canada general stockpile was transferred to the Corporation on May 3, 1976 in accordance with an agreement between Canada and the Corporation entered into under authority of Order in Council P.C. 1976—2/1001 dated April 27, 1976.
   The transfer of the general stockpile is shown in the accounting records of the Corporation for the fiscal year 1976 at the original acquisition cost, to the Government of Canada, of $101,188,304.

AUDITOR GENERAL OF CANADA

Ottawa, Ontario
May 5, 1976.

THE HONOURABLE ALASTAIR W. GILLESPIE, P.C., M.P.,
MINISTER OF ENERGY, MINES AND RESOURCES,
OTTAWA, ONTARIO.

Dear Mr. Gillespie,

I have examined the balance sheet of Uranium Canada, Limited as at December 31, 1975 and the statements of transactions in joint uranium stockpile and retained earnings for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Corporation as at December 31, 1975 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements see in agreement therewith and the transactions that have come under my notice have been within the statutory powers of the Corporation.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada.


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